GOVERNMENT OF MADRAS.

APPENDICES

TO THE

CODE OF REGULATIONS

FOR

THE PUBLIC WORKS DEPARTMENT.

CORRECTED UP TO 31ST MARCH 1886.

MADRAS:
PRINTED BY G. W. TAYLOR, AT THE LAWRENCE ASYLUM PRESS.
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Section i.—Native Languages.

P. W. D. Code, Paras. 76, 79, 90—95, 124, 136, 167.

A.—Higher Standard Test in Tamil, Telugu, Canarese and Malayalam.

1. The tests for examination in any of these languages are to correspond with those laid down for the examinations by the higher standard in Hindustani agreeably to the test laid down in G. O. G. G., 734, republished in G. O. G., No. 383, dated 27th September 1864, page 587, and under India army circular, dated 31st Augt. 1880, clause 116.

2. Officers may present themselves for these examinations without passing either the higher or lower standard examination in Hindustani.

3. Any candidate passing an examination under the preceding paragraphs will be entitled to receive a donation of Rs. 500.

4. The examinations referred to in any of the above languages will be held half-yearly on the 3rd Monday of January and July, in such place at Madras as the government may appoint, and at out-stations where the assembly of a committee is practicable. Applications for such examinations are to be made to the secretary to the board of examiners, through the head of the department and the adjutant general, by such date as may be fixed by the board in the circular issued on each occasion.

PARAS. 5—10. **Section i.—Native Languages.**

5. The following are the test books. They must be construed with readiness and accuracy :—

Telugu.—Morris' selections, excluding the Vemana verses.

Tamil.—Kathamanjeri.

Canarese ... { Canarese selections, new edition.
Kathamanjeri.

Malayalam ... { Pathamala, part I, pp. 1—72.
Punchatantram, book I.

6. The following are the subjects of examination for the higher standard :—

(*a*) Construing, with readiness and accuracy, from the prescribed text-books.

(*b*) Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into the language in which the examination is held.

(*c*) Reading fairly and translating readily and correctly manuscripts in the above languages. These manuscripts may be selected from the proceedings of a case in court, from reports or petitions addressed to civil and military authorities, from letters passing between Natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

(*d*) Conversing with the examiners or with Natives of India with fluency, and with such correctness of pronunciation, grammar and idiom, as to be at once intelligible.

7. Warrant and non-commissioned officers and soldiers, on passing the prescribed examination in these languages, are eligible to receive the rewards sanctioned for commissioned officers.

8. The rewards for the higher standard (other than Hindustani) are only passed to an officer whose actual residence in India (including Burma and the Straits, and exclusive of periods passed on leave beyond Indian limits) does not exceed 10 years.

B.—High Proficiency Tests in Tamil, Telugu and Canarese.

9. Every candidate offering himself for examination, in any of the above-mentioned languages will, after passing the examination in such language, according to the higher standard, as above, be permitted to offer himself for further examination in the same language, for the purpose of obtaining a certificate of high proficiency.

10. The following is the high proficiency test for Tamil, Telugu and Canarese :—

1.—Reading aloud, fluently, and construing with readiness and accuracy, not less than an octavo page of the undermentioned works :—

Tamil.—The first three books of the Punchatantram and the whole of Virada Purvum (prose.)

Telugu.—Punchatantram and Vemana verses contained in Telugu selections.

Canarese.—Punchatantram, Bhagavat Gita,

2.—Translating, in writing, into English with accuracy a passage from some tolerably difficult work, not being a test book.

3.—Translating in writing with accuracy of grammar and idiom, into the language in which the examination is held, an English paper of somewhat difficult style, relating exclusively to Indian subjects either historical, police, or revenue, with the addition of extracts from proclamations, treaties, or portions of the penal code.

4.—Translating in like manner a paper of English sentences.

5.—Reading aloud fluently and translating correctly and readily two or three manuscripts written in the language in which the examination is held, in a plain running office hand.

6.—Conversing with the examiners, or with Natives of India in the presence of the examiners, on such subjects proposed by them as are calculated to test colloquial facility both as regards scholarlike expression and knowledge of terms and phrases as commonly used by the poorer and uneducated classes. The oral translation of the proceedings of a general court-martial should form a portion of this test.

11. Every candidate, who shall pass an examination for a certificate of high proficiency as above, will be entitled to receive a donation of Rs. 1,500.

12. Warrant and non-commissioned officers and soldiers are eligible to receive the rewards sanctioned for commissioned officers.

13. The rewards for high proficiency are only passed to an officer whose actual residence in India (including Burma and the Straits, and exclusive of periods passed on leave beyond Indian limits) does not exceed 10 years.

C.—Higher Standard Tests in Uriya, Persian and Sanskrit.

14. The tests for examination are to correspond with those laid down for the examinations by the higher standard in Hindustani, para. 44, agreeably to the test laid down in the orders quoted in para. 1.

15. Any candidate passing an examination under the preceding paragraph will be entitled to receive a donation of Rs. 500 for Uriya and Persian respectively and of Rs. 800 for Sanskrit.

16. The following are the test books to be used in the examinations. They must be construed with readiness and accuracy :—

Persian	...	1. Iqd-i-Gul. 2. Iqd-i-Manzum.
Uriya	...	Hitopadesha. Batris Singhásan.
Sanskrit	...	Riju Pátha.

17. The following are the subjects of examination for the higher standard :—

(*a*) Construing, with readiness and accuracy, from the prescribed text-books.

(*b*) Translating accurately and with correctness of idiom and grammar not less than half an ordinary octavo page of plain English into the language in which the examination is held.

(c) Reading fairly and translating readily and correctly manuscripts in the above languages. These manuscripts may be selected from the proceedings of a case in court, from reports or petitions addressed to civil and military authorities, from letters passing between Natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

(d) Conversing with the examiners or with Natives of India with fluency, and with such correctness of pronunciation, grammar and idiom, as to be at once intelligible.

NOTE—In Sanskrit, the colloquial and manuscript portions must be omitted.

D.—High Proficiency Tests in Uriya, Persian and Sanskrit.

18. The following are the subjects for the high proficiency examination :—

(a) *Vivâ voce* translation from the undermentioned books :—

Uriya ... { Hitopadesha. Batris Singhâsana. Râmâyana Sundara Kandâ.

Persian .. { Gulistan. Bostan. Mirza Hairat's translation of Malcolm's History of Persia, vol. II.

Sanskrit. { Hitopadesha. First nine cantos of Raghuvamsa (expurgated edition by Iswara Chandra Vidyasagar).

(b) A written translation of a previously unseen passage in the language (to be selected from the current literature of the day in all languages, except Sanskrit) into English.

(c) A written translation of an English passage into the language.

(d) A written translation of idiomatic sentences in English into the language.

(e) Conversation in the language (except in Sanskrit, and, until colloquial instruction can be given, in Persian).

(f) Reading and translating at sight manuscript in the language.

(g) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

(h) A paper of grammatical questions.

19. Warrant and non-commissioned officers and soldiers on passing the high proficiency examination in any of the above-mentioned languages, are entitled to receive the donation prescribed. Whenever the test is passed with extraordinary credit, the candidate will be presented with a gold medal.

20. The following are the rewards obtainable :—

		Rs.	
High proficiency...	Uriya	...1,000	With certificate from the presiding examiners.
	Persian	...2,000	
	Sanskrit	...2,000	

E.—Degree of Honor Tests in Persian and Sanskrit.

21. The following are the subjects for the honor examination :—

Persian...	Akhlak-i-Jálali. Inshá-i-Abúl Fazl. Sháh Námah, one vol., or about one-fourth of the whole. Diwán of Háfiz.	Edition recently published and available at the library of the board of examiners, Calcutta.
Sanskrit ...	(*a*). 1st and 2nd Adhyayas of the 1st Ashtaka of the Rigveda Sanhita. (*b*). Cantos I to VI and XI to XVIII, inclusive, of the expurgated edition of the Kiratárjuniya of Iswara Chandra Vidyasagar. (*c*). Sakuntala Nataka. Edited by Iswara Chandra Vidyasagar.	

(*a*). A written examination in the books, the papers set to include questions on grammar and prosody.

(*b*). A *vivâ voce* examination in the books.

(*c*). A written translation into English of a difficult unseen passage in prose (to be selected in all languages except Sanskrit from the current literature of the day).

(*d*). A written translation into English of a difficult unseen passage in verse.

(*e*). A written translation into the language of a difficult passage in English.

(*f*). Conversing with accuracy and fluency (except in Sanskrit, and, as above noticed, for the present in Persian).

(*g*). Reading and translating at sight manuscript in the language.

(*h*). Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

22. Examinations for a degree of honor will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency. Examinations can only be held at Madras.

23. Every candidate obtaining a degree of honor in the vernacular languages will, in addition to the donation authorised by the army regulations, India, volume I, part I, arts. 1055 *et seq*, be presented with a gold medal by the government of the presidency in which he is serving. Those who may be debarred by length of service from the pecuniary rewards are still eligible for the gold medal.

24. In the examinations for high proficiency and honors, the papers set will not be confined to a few questions, the correct answering of which is obligatory, to pass a candidate ; but they will contain a large selection of topics from which the examiner may choose those which he finds best suited to his attainments, the questions being appraised according to their value by a fixed number of marks referred to the total obtainable for the whole paper. It will be sufficient if the candidate answer, well and fully, enough of them to obtain a certain proportion of the total marks.

25. The following are the rewards obtainable :—

		Rs.	
Degree of honor ...	Persian ...	4,000	With diploma from the government of India.
	Sanskrit...	5,000	

PARAS. 25—28. **Section i.—Native Languages.**

The rewards for the higher standard (other than Hindustani) and for high proficiency are only passed to an officer whose actual residence in India (including Burma and the Straits, and exclusive of periods passed on leave beyond Indian limits) does not exceed 10 years. The rewards for the degree of honor in Persian and Sanskrit are given to officers whose period of actual residence in India as above does not exceed 20 years. The limits of residence in India laid down by this rule may be extended at the discretion of the government in special cases, where an officer may show proficiency in the acquisition of the language of any district which he has not had the facility of studying until he has been close upon the prescribed time in India.

F.—Other Languages, under Indian Army Circular, dated 31st August 1880, Clause 118.

26. Special arrangements when occasion arises will be made for examinations.

27. The languages of examination and rewards are as under :—

	Language	Rs.	Language	Rs.
Higher standard...	Arabic ...	800	Marathi ...	500
	Assamese ...	500	Beloochi ...	800
	Bengali ...	500	Pushtu ...	800
	Burmese ...	500	Punjabi ...	500
	Gujerati ...	500	Sindhi ...	500

or any other oriental language, the study of which is thought desirable by the government.

	Language	Rs.	
High proficiency..,	Urdu	...1,000	With certificate from the presiding examiners.
	Hindi	...1,000	
	Bengali	.. 1,000	
	Arabic	...2,000	
Degree of honor...	Urdu	...2,000	With diploma from the government of India, and a gold medal.
	Hindi	...2,000	
	Bengali	...2,000	
	Arabic	...5,000	

G.—Uriya and Khond languages.

28. The following is a summary of the rules for passing in the Uriya and Khond languages :—

A. All military officers in civil employ are allowed, when serving in Ganjam or Vizagapatam, a reward of Rs. 1,000 for passing the following test in Uriya :—

(i.) Construing with readiness and accuracy, and ability to parse and to explain peculiarities of idiom and grammar, and to answer general miscellaneous questions in Niti Kotha.

(ii.) Translating into English with accuracy a paper, in a plain simple style, not taken from the test book.

(iii.) Translating intelligibly and with reasonable accuracy of grammar into the Uriya language, an English paper written in plain simple style.

(iv.) Translating in like manner, as a test of idiom, a short paper of English phrases into the Uriya language, and answering in writing a few questions on construction and idiom such as are met with in ordinary conversation or writing.

(v.) Making a written abstract in English of the contents of an *arzi* or other official paper written in the Uriya language, and which is to be read out to the examinee, who shall be at liberty to obtain any verbal explanation he may require from the munshi, their conversation being held in the Uriya language.

(vi.) Conversing intelligibly on an ordinary subject with a munshi.

(vii.) Pronunciation.

(viii.) Hand-writing.

B. A European official when serving in Ganjam or Vizagapatam is entitled to a reward of Rs. 500 for passing in Khond. (The test has not been prescribed.)

C. Members of the engineer establishment of the public works department are entitled to a munshi allowance of Rs. 180 for passing a colloquial examination in Uriya.

H.—Tamil, Telugu, Canarese and Malayalam Tests for Uncovenanted Officers.

[*See Fort St. George Gazette, dated* 11*th Nov.* 1879, *pages* 764—766.]

N.B.—Under G. O., P. W. D., No. 1675 W., dated the 7th July 1881, military officers serving in the P. W. D. have the option of passing under these rules.

29. The following rules are prescribed for the examination, in the vernacular* languages of Southern India, of officers in the uncovenanted civil service of the government, who are Europeans and Eurasians, and to whom a knowledge of a vernacular language is necessary for the efficient performance of their duties, provided that these rules, so far as the compulsory examinations are concerned, shall not be held to apply to the case of an officer of more than twelve years' standing, who, for special reasons, has been transferred from one class to another, and who has passed the examination previously compulsory on him.

* Tamil. Telugu. Canarese. Malayalam.

30. The officers concerned shall be divided into three classes.

31. The following is the compulsory test for the 2nd class :—

(*a*).—Reading fluently and construing with readiness and accuracy not less than an ordinary page of—

In Tamil.—	Kathamanjeri.
In Telugu.—	Morris' selections excluding Vemana verses.
In Canarese.—	1. Canarese selections, new edition. 2. Kathamanjeri.
In Malayalam.—	1. Pathamala, part I, pages 1 to 72 inclusive. 2. Panchatantram, book I.

(*b*).—Translating accurately and with correctness of idiom and grammar not less than half an ordinary page of plain English into the language of examination.

(*c*).—Translating from English into the language of examination a paper of short sentences, the greater part on professional subjects. The sentences must be rendered accurately and idiomatically.

(*d*).—Reading manuscripts in the language of examination and translating readily and accurately.

(*e*).—Conversing with Natives with fluency and with such correctness of pronunciation, grammar, and idiom as to be at once intelligible, and in like manner to understand readily all that the Natives say.

32. The third class shall consist of the following officers:—

Officers of the engineer and upper subordinate establishments of the public works department.

And they shall have the option of passing the test for the third class, which shall, except in the case of upper subordinates, be a compulsory one, and in the language of the district, before entering on their duties after appointment, or within one year thereafter, provided that it shall not be incumbent on an officer to pass in a second vernacular language either on transfer from one district to another, or when two vernaculars are recognised as the languages of a district. Nothing in this rule shall prevent European and Eurasian candidates from being admitted to the special test examinations.

33. The following is the test:—

(*a*).—Reading fairly and translating with accuracy an original Native letter or report of moderate length and difficulty in the language of the district.

(*b*).—Dictating an order.

(*c*).—Rendering into English a vernacular report read out.

(*d*).—Conversing with the examiner or with Natives of India on subjects likely to occur in the performance of professional duty in the transaction of ordinary business or in the course of every-day life. If the candidate prove his ability to comprehend readily all that is said to him and to make himself fairly intelligible, more should not be required of him.

34. It shall be open to an officer after passing in the compulsory language to pass a test equivalent to the above in any vernacular language other than the language of his district.

35. A munshi allowance of Rs. 240 to defray the cost of teachers will be given to all officers whose salary is not more than Rs. 200 per mensem on their passing the compulsory test under the condition as to time in para. 32.

36. A reward of Rs. 500 will be given to an officer who may, within five years from the date of appointment to any of the offices specified in para. 32, pass the compulsory examination for the second class, in the vernacular of the district in which he is, or has been, employed provided such officer has not received a reward under the military examination rules for passing in the same language by the higher standard test. The period shall be held to lapse on the date of examination immediately following. The examination shall be purely voluntary, and it shall be open to Europeans and Eurasians whether educated in the country or

not. No officer shall be permitted to appear more than twice for the reward examination except under the special recommendation of the examiners when he shall be allowed a third trial.

37. The sanction of the government shall be obtained for the appearance of an officer for examination for the reward. He shall be entitled to his pay for the period of his absence from duty which shall not exceed the time actually required by the circumstances of the case, but he shall be entitled to travelling allowance for a journey more than five miles each way only on the occasion when he is declared to have passed the examination.

38. For the purposes of the compulsory examination, an officer already in a department shall be entitled to both pay and travelling allowance, the latter when he has to travel more than five miles each way, but, except where such a course is impracticable, an officer of the third class shall be examined under both the compulsory and voluntary standard at his station.

39. The whole of the above examinations shall be conducted by the board of examiners who shall furnish such papers as may be required, aided by officers serving in the districts, and the examinations shall be held twice a year, in January and July, the actual dates thereof being fixed by the president of the board, and the year of indulgence allowed shall be held to terminate on the date of the examination immediately following the actual termination of the year.

40. The case of an officer failing to pass the compulsory examination within the limits prescribed shall be reported by the heads of the departments concerned for the orders of the government. See also code para. 91.

41. All applications for examination shall be forwarded through the various heads of departments to the secretary to the board of examiners and the president of the board shall, when necessary, submit them to the government. See also code para. 93.

42. A report of the results of all examinations shall be made by the secretary to the board of examiners to the various heads of departments concerned; and in addition thereto the president shall communicate to the government the result of every examination when an officer shall have passed for a reward.

43. These rules shall come into force from the 1st February 1880, and they shall bind all officers appointed to the departments concerned from and after that date.

I.—Lower and Higher Standards, Special Tests in Hindustani, for all Officers in Civil employ.

44. The following are the special tests in Hindustani for all officers in civil employ :—

Lower standard—Hindustani.—

See para. 45.

Higher standard—Hindustani.—

1st. Reading fluently and construing, with readiness and accuracy, not less than an ordinary page of the Bagh-o-Báhar.

2nd. Translating accurately and with correctness of idiom and grammar, not less than half an ordinary page of plain English upon a departmental subject into the Hindustani language.

3rd. Translating from English into Hindustani, accurately and idiomatically a paper of short sentences, the greater part on professional subjects.

4th. Reading fairly and translating readily and correctly Hindustani manuscripts such as the candidate is likely to meet with in the course of every-day business.

5th. Making a written translation of a letter, somewhat more difficult than the manuscripts, of a business character.

6th. Conversing with Natives with fluency and with such correctness of pronunciation, grammar and idiom, as to be at once intelligible, and, in like manner, to understand readily all that the Natives say.

NOTE.—The conversation should be longer and fuller than that prescribed for the lower standard. The object desired in it, and in every other part of the examination, should be efficiency. If the candidate has a good command of words, and can make himself readily intelligible, trifling errors in grammar, spelling, &c., are of less importance.

J.—Lower Standard Tests in Tamil, Telugu, Canarese, Malayalam and Hindustani.

45. The examination will be conducted by a committee of public works officers, as laid down in code para. 90, and the board of examiners will examine public works officers by the higher standard only in Hindustani.

Tamil ... ... Telugu ... ... Canarese ... ... Malayalam ... ... Hindustani	1. *Vivâ voce.*—Translation of twelve questions or short sentences on matters relating to the duty of an engineer in connection with his works. 2. Conversation with a Native workman.

Hindustani only—Ability to read Native letters and accounts.

Section ii.—Account Branch.

P. W. D. CODE, PARAS. 126, 128-32, 134, 146, 162-64.

A.—For appointment to the Superior Account Establishment.

46. Candidates who have had no previous training in accounts nor connection with the department, are required to pass an examination in the following subjects :—

LANGUAGES (300).

English Literature (75).—According to the text books fixed for the year.

English Essay (50).—A short essay on a given subject. The subject will not be one requiring deep knowledge or originality of thought, but it will show whether the candidate has the power of expressing his ideas in good English.

Hindustani (75).—Translation from an easy Hindustani book into English and of easy English sentences into colloquial Hindustani, and grammatical questions. [The Hunterian system of spelling must be adopted, as in Dr. D. Forbes' Hindustani Manual, which may be used as a text book.] Full marks will not be given to candidates ignorant of the Persian and Nagri characters.

Latin, or French, or German (100).

Latin.—Livy ...Books, I, II, III and IV.
Virgil ...Æneid (the whole).
Cæsar ...De Bello Gallico.

The candidate will also be expected to translate easy English sentences into Latin.

or French.—The candidate will be expected to translate accurately into good English a passage from any modern French book or periodical, such as the "Revue des deux Mondes", and to translate easy English paragraphs into fair grammatical French.

or German.—Standard as given for French.

NOTE.—Three of the above languages are required, of which English and Hindustani are obligatory.

HISTORY (50).

of England (Student's Hume) including Anglo-Indian History (Lethbrige's), and the most recent events in European history generally.

MATHEMATICS (300).

Arithmetic (60).—The whole, as in Colenso's Arithemtic.

Algebra (60).—Todhunter's, chapters 1 to 37.

Geometry (60).—Euclid, books I, II, III, IV, and XI to proposition 21 : or Cape's Geometry (the whole).

NOTE.—Papers will be issued which can be solved by either system.

Plane Trigonometry and Logarithms (60).—Heights and distances; solution of triangles; properties of triangles (as in Todhunter's Plane Trigonometry, chapters I to XIX inclusive).

Mensuration (60).—The whole (as in Todhunter's Mensuration).

ESTIMATING (60).

Quantities taken out from a plan and section of some suitable building.

47. To obtain a certificate, the candidate must gain at least two-thirds of the full marks in total; three-fourths of the full marks in arithmetic, and one-half of the full marks in each of the other subjects.

48. Candidates are examined in November of every year by the principal, Thomason civil engineering college, Rurki, and the examination is conducted either at the college, or, if more convenient, in the presence of an officer of the account or executive branch of the department at the station at which the candidate resides.

49. The nomination of candidates is made by the accountant general and applications will therefore be addressed to that officer. They will show the candidate's age, nature of previous employment, if any, and will also be accompanied by a medical certificate of physical fitness for the public service, and by testimonials of good moral conduct, under the hand of the instructor under whom he has been educated, or of some other superior under whom he may have been employed or brought up; and these testimonials should have reference especially to his conduct during the two years immediately preceding the date of his application. A candidate who is under 18 or above 22 years of age will not be examined unless there are special reasons for doing so. When a candidate is informed that his name has been registered for examination, he should remit to the principal, Thomason civil engineering college, Rurki, a fee of Rs. 32, and arrange with that officer for his examination either at the college, or in the presence of a departmental officer.

50. It will be distinctly understood, however, that the passing this examination does not give a candidate a claim to appointment to the department.

51. Accountants, before advancement to the superior establishment, are also required to pass the examination detailed in para. 46, omitting Hindustani and Latin or French or German. The minimum number of marks required to pass this examination will be calculated, as noted in para. 47; allowances being made for the subjects omitted.

52. This examination will be conducted by the principal of the Thomason civil engineering college, Rurki, at the same time and under the same conditions as before detailed. No candidate will be examined until he has been nominated by the accountant general, and all candidates are required to pay a fee of Rs. 20 to the college.

53. No accountant, whether he has passed the necessary test or not, has any claim to transfer to the superior grades of the account branch, but deserving and qualified accountants may be so transferred under special and exceptional circumstances.

54. No candidate will be examined more than twice in this test without the special sanction of the accountant general.

B.—For promotion of Assistant Examiners to the 1st Grade.

55. The examination papers for this test will be furnished yearly from the accountant general's office in July, on applications which should reach that office

not later than 1st June. The subjects for examination and the full marks assigned to them with the minimum marks required to qualify are as follow:—

		Full marks.	Minimum required to qualify.
General accounts.	1. Book-keeping	150	200 in general accounts.
	2. General public works rules and accounts	150	
Special accounts.	3. Accounts of irrigation and other public works	100	100 in special accounts.
	4. Accounts of state railways, capital.	100	
	5. Accounts of state railways, revenue	100	
	6. Accounts of guaranteed railways...	100	
	Total...	700	350

56. Any paper, in which 30 marks are not obtained, will be rejected. A candidate who fails in any examination will not be exempted in a subsequent examination from any of the subjects in which he may have passed in the previous examination.

57. No candidate will be examined more than twice in this test without the special sanction of the accountant general.

58. The details given in paras. 66 and 67 apply to the subjects in this examination, and the examination is conducted under the rules in paras. 69 to 75.

C.—For promotion of Accountants to the 2nd Grade.

59. This examination consists of two parts as follow:—

Part I.—General.

60. Examination in this part will be held by the principal, Thomason civil engineering college, Rurki, in January, and applications to be registered for this test should reach the accountant general's office not later than the 1st December of each year.

	Full marks.
English and writing from dictation	50
Arithmetic	75
Elementary geometry	50
Mensuration of planes and solids	75
Logarithms	50
Outlines of general geography	50
Total...	350

NOTE.—Candidates who have already passed in writing from dictation, arithmetic, and in mensuration in the examination referred to in para. 76 need not be re-examined in these subjects.

61. To pass this test a candidate must obtain not less than three-fourths of the full marks in arithmetic, one-half of the full marks in each other subject, and 200 marks in total.

Part II.—Examination in Accounts.

62. The examination papers for this test will be furnished yearly from the accountant general's office in July, on applications which should reach that office not later than the 1st June. The subjects for examination and the full marks assigned to them with the minimum marks required to qualify are as follow :—

		Full marks.	Minimum required to qualify.
Composition	... ...	200	100
General accounts.	1. Book-keeping	150	150 in general accounts.
	2. General public works rules and accounts	150	
Special accounts.	3. Accounts of irrigation and other public works	100	75 in some one special subject and 30 in another.
	4. Accounts of state railways, capital...	100	
	5. Accounts of state railways, revenue...	100	
	6. Accounts of guaranteed railways ...	100	

63. Any account paper, in which 30 marks are not obtained, will be rejected. A candidate who fails in any examination will not be exempted in a subsequent examination from any of the subjects in which he may have passed in a previous examination.

64. No candidate will be examined more than twice in the test for promotion to accountant, 2nd grade, without the special sanction of the accountant general. And no candidate will be allowed to appear for examination in part I, unless he intends to appear at the next succeeding examination in part II.

65. *Composition.*—Ordinarily, a file of papers, relating to some case with which he is not previously acquainted, will be handed to the candidate, who will be required to draw up an intelligent précis of them which would admit of the head of the office at once passing his orders upon the case. Also a précis of some case already drawn up, with the orders passed on it, might be given to the candidate, who will be required to draft a letter embodying the précis and orders in clear and suitable language. And, generally, the candidate's qualifications under this head will be tested in such way as may, from time to time, be found suitable.

66. *Book-keeping.*—This part of the examination will comprise ordinary mercantile book-keeping and the principles of book-keeping as applied to the accounts of the public works department. Thus, a candidate may have a schedule or a statement of accounts given him, and be required to post the entries from it into a journal and waste book, and to strike a balance sheet ; or he may be given a journal, and be required to frame a ledger from it ; or he may have to combine two or more divisional ledgers into a provincial ledger ; or he may be required to explain how any particular item or items should be dealt with.

67. *Forms and procedure of the public works department.*—This part of the examination will consist of a certain number of questions on the rules, particulars and forms which pertain to the accounts of the department in each of the branches specified in para. 62 as modified from time to time, and may require the candidate to prepare any given form, and fill it up with suitable entries from memory.

68. The candidate will, except in cases where it is especially permitted, not be allowed any assistance from books, or otherwise, during the examination, and will not have access to the questions until they are given out to him by the officer conducting the examination.

Rules for conducting the Examination.

69. The examination papers are sent in a sealed packet, not to be opened till the examination begins, each cover containing a sealed envelope with the candidate's name outside, and an index number inside, which is to be made over to him by the officer conducting the examination and opened by himself. This index number is to be entered by the candidate on each of his papers, instead of his name, which is nowhere to appear on the proceedings.

70. The examination will be held in the examiner's or executive engineer's office at such time as may be prescribed, and the several papers will be given out singly, on the day appointed for each. The exercises are to be worked out by the candidate in presence of the officer conducting the examination without assistance from books or otherwise.

71. The examination will be held simultaneously for all the candidates in the examiner's or executive engineer's office, if there be more than one.

72. The question need not be written out by the candidate, but only the answer and solution in full, with the number of the question prefixed. The answers may be first worked out on waste paper. The neatness and cleanliness of the candidate's papers will be taken into consideration in assigning values to his work. The papers should be of foolscap size, with the candidate's index number and the date, also the title of each subject at the head of the paper. No second copying will be allowed. The solutions as first written fair to be transmitted in a sealed envelope, to be headed "solutions to examination questions", to the principal, Thomason civil engineering college, Rurki, or the accountant general, as the case may require, without alteration or correction, immediately after the close of the examination. The questions may be retained.

73. A certain time will be allowed for the solution of each paper on the expiration of which, the candidate's work, whether finished or not, must be made over to the officer conducting the examination. Questions remaining unsolved at the close of a sitting cannot be taken up again.

74. The examination in composition will be carried out as noted above, and the original papers sent up with the rest of the candidate's work.

75. The officer conducting the examination is requested to certify that the above rules have been strictly followed by signing the certificate below, and to specify any accidental or unavoidable deviations :—

"Certified that the examination of the candidates, whose index numbers are , has been conducted strictly according to the above rules."

D.—For admission to the Subordinate Account Establishment.

76. The examination will comprise the following subjects :—

Time.	Subject.	Period.	Marks.	
			Maximum.	Minimum.
		H. M.		
Morning—10 A.M. to 1 P.M. ...	(a) Arithmetic	2 45	240	160
	(b) Handwriting	0 15	100	50
Afternoon—2 P.M. to 5 P.M. ...	(c) Mensuration	0 45	60	30
	(d) Dictation	0 30	100	75
	(e) Book-keeping ...	1 45	100	50

PARAS. 77—83.

Section ii.—Account Branch.

77. The following text-books may be used :—Barnard Smith's Arithmetic, Todhunter's Mensuration for Beginners, and Inglis' Book-keeping, (Chambers' Educational Course.)

78. In order to pass, a candidate must obtain the minimum marks placed opposite each subject, and, independently, two-thirds of the total marks. A candidate who has once obtained two-thirds of the total marks will be required at any subsequent examination to take up only the individual subjects in which he may have failed to obtain the required minima. Candidates who have passed the first arts examination or B. A. degree examination of an Indian university will be required to appear only in subjects (*b*), (*c*) and (*e*) ; such candidates must, in order to pass, obtain the minima marks, *viz.*, (*b*) 50 marks, (*c*) 30 marks and (*e*) 50 marks, and, independently, two-thirds of the maximum marks (260) awarded to these three subjects : a pass in one or two only of these subjects will not be credited in subsequent examinations.

79. The examination will be held annually on the 1st Monday in September, and due notice will be given in the *Fort St. George Gazettes* of the preceding July. The examination will take place at the college of engineering, Madras ; but papers will be sent to any station where a superior officer of the public works department may be prepared to superintend an examination.

80. No name will be registered unless the prescribed fee of ten rupees is sent, with the candidate's application, at least fifteen days before the examination. Candidates for examination at the college must send their applications direct to the principal. Others must make their own arrangements regarding the place of examination, and must apply to the principal through that public works officer who will, at their request, consent to conduct the examination.

81. Every candidate must send with his application a statement, giving his full name, age, height, personal marks, race, religion, occupation and address. In addition, a candidate not in government employ must furnish—

(*a*) A certificate of physical fitness.

(*b*) An authenticated copy of his baptismal certificate, or a medical certificate of age.

(*c*) A certificate of character.

82. Any provincial examination not held on the day specified will be invalidated. All approved candidates will be examined, but a passed candidate not already in the government service, whose age exceeds twenty-five years, is not eligible for employment in the account branch without special sanction. See code para. 176.

83. Passed candidates may apply to the examiner of public works accounts under whom they wish to be employed ; but it must be understood that the passing of this examination does not give a claim to appointment.

APPENDIX B.—CIVIL ENGINEERS' PROVIDENT FUND.

P. W. D. Code, Para. 785.

General Rules.

1. The institution of a provident fund under the conditions specified in para. 2, is sanctioned* for the following officers of the department:—

1.—Civil engineers on the effective list.

2.—Civil engineers transferred to the account branch, or to the superior railway revenue establishment, or to foreign service under the civil pension code, chapter III.

3.—All civil members of the superior account establishment who are not civil engineers.

2. The conditions under which these officers may join the fund are as follow:—

(*i*) The monthly deposit may be not less than 5 per cent. and not more than 10 per cent. on the salary (as defined in the financial codes) of each depositor for that month.

(*ii*) In the case of officers now in the department, the deposits will be voluntary, and may be discontinued and renewed at the option of the depositor. Those who wish to join the fund may pay up arrears within the authorised limits, from the commencement of service, or for any shorter time, in one sum, interest on which will be allowed from the date of payment. But officers joining the department hereafter must contribute 5 per cent. of their salary to the fund, and may contribute up to 10 per cent. of salary. Apprentices may contribute to the fund, but will not be compelled to do so.

(*iii*) An officer on leave of any kind may, at his option, subscribe any sum he pleases, subject to a minimum of 5 per cent. on his leave allowances and a maximum of 10 per cent. on the salary he would draw if on duty.

Note.—When an officer's leave allowances are drawn in India, the subscriptions will be dealt with as usual on audit of pay bills. See para. 4. When, however, they are payable out of India, or when an officer is on leave without allowances, he can contribute such amount as he pleases between the minimum and maximum as above, but must make his own arrangements for the payments.

(*iv*) Compound interest at 4 per cent. on such payments will be annually credited to each officer subscribing.

(*v*) The sum which will thus accumulate to the credit of an officer will be his absolute property, to be handed over to him unconditionally on quitting the service, or, in the event of his death before retirement, to his legal representative.

3. The deposits received under the foregoing rules will be placed in a government savings bank called "civil engineers' provident fund." The administration

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* Government of India, Public Works Department, Resolution No. 195G., dated 4th February 1885.

of the fund will rest with the government of India in the public works department.

4. Deposits will be received by the examiner. They will be recovered by deduction from the pay bills, or may be made in cash. Deposits cannot, except in the cases provided for in para. 5, be made otherwise than through the examiner or an executive engineer who is in account with him.

5. An officer who is not on the books of any examiner, but receives his allowances either from the civil department or from a local fund or a foreign state, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the civil department, by deduction from his salary bill. He must in either case specify the number of his account. His contributions will be passed on, by the civil accountant general, to the examiner, who will exercise the responsibility mentioned in para. 9. An officer of this class who has not already been admitted, must apply for admission (and assignment of number) to the accountant general.

6. No withdrawal will ordinarily be allowed from the deposit until the depositor quits the service or dies. But on the government being satisfied that the pecuniary circumstances of a depositor are such that the indulgence is absolutely necessary, a deposit may be temporarily withdrawn under its orders—

(i) to pay for the passage of the depositor going on leave out of India on medical certificate, or returning after such absence;

(ii) to pay for the passage of any member of the depositor's family coming from beyond the sea to join him, or going beyond the sea, sick, or from some urgent cause.

A withdrawal thus sanctioned will be made after reference to the comptroller general to ascertain that it is covered by the amount at credit.

7. Withdrawals under para. 6 will be recovered in 20 equal monthly instalments, compulsorily deducted from salary in addition to contributions under para. 2, whenever full salary is drawn, until the whole is refunded. Such instalments may be paid in advance.

8. The balances of deceased depositors will be paid according to the civil account code, chapter 19, rules 58 and 59, and Act V of 1873.

9. For the proper admission of depositors, the correct realisation of the receipts, and the admission and payment of the withdrawals, the examiner, as audit officer, will be entirely responsible. The functions of the comptroller general are purely those of keeping the account of the receipts and withdrawals as reported by the examiner.

10. The examiner is required to maintain a register in form no. M 129 I, which will be posted from the divisional schedules, form no. M 55A, received from executive engineers, and should give all information regarding the accounts of each depositor.

11. All sums received from depositors will be credited, and all sums withdrawn will be charged by the examiner under the head "civil engineers' provident fund."

12. The examiner will, at the end of each month forward to the comptroller general, savings bank branch, a schedule of the sums he may receive on account of the fund, in form no. M 129 G. The total of this schedule must agree with the corresponding credit in the examiner's account as rendered to the accountant general.

13. The examiner will similarly forward a monthly schedule of withdrawals in form no. M 129H, the total of which must agree with the corresponding debit in the examiner's monthly account as rendered to the accountant general. The accountant general will, together with his monthly account, send to the comptroller general a complete statement, by examiners, of the total receipts and withdrawals on account of the provident fund.

14. The yearly receipts and charges on account of the civil engineers' provident fund will be cleared from the books of the examiner by transfer to those of the examiner of accounts, military works, in whose books consequently the transactions of the whole fund will be recorded. No details, but only the total receipts and withdrawals, will be transferred, and the account will be treated in the books of the military works branch in every way as the account "deposits."

NOTE.—The transfer will be made in the supplementary accounts for March by *minus* or deduction entries from both sides of the account current, *i. e.*, the receipts, from the receipt side, and the withdrawals, from the charge side.

15. The account of each depositor will be posted in a ledger, to be kept by the comptroller general, savings bank branch. The ledger will be closed as soon as possible after 31st March of each year.

16. Every account in this ledger will receive a distinct number. The number so given by the comptroller general to the depositors' accounts will be consecutive. When a new depositor is admitted, the comptroller general will, on reference, notify to the examiner, or, in the case of depositors not on the books of any examiner, to the accountant general, the number to be given to his account, and this number will be quoted against all further deposits, and all withdrawals in the schedules prescribed in paras. 12 and 13. A depositor's number will not be altered nor will the numbers of closed accounts be given to new depositors. In the event of the depositor's transfer, the number will be noted on his last-pay certificate, in order that the next examiner may be able to quote it in his deposit statements. The amount contributed during the last six months prior to transfer should also be noted on the last-pay certificate.

17. Interest will be allowed for each calendar month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month. In calculating interest under this rule, the deposits received by deduction from salary will be considered as paid into the fund on the 1st of the month succeeding that for which the salaries, from which the deductions are made, are due. The interest will be calculated monthly as provided for in the form of ledger, but will not be added to principal until the end of the official year, except when the account is to be finally closed, in which case the interest will be paid, after reference, as prescribed in para. 18.

18. When an account is to be closed, the examiner who at the time is charged with the receipt of the deposits will submit to the comptroller general a statement of the transactions of the past six months, certifying them to agree with the debits and credits in his accounts (or submitting such certificate of any other examiner in whose accounts they were included), and will apply for an order for payment of interest and principal up to date. The account will be made up in advance, by the comptroller general, and issued in form A gi[...] end of this appendix, with an order directing the debit.

19. The amount of interest to be added to the balance of the fu[...] culated each year by the comptroller general, who will issue a directio[...] accountant general to credit the amount to the fund by debit to civil depa[...]

PARAS. 19—22. **General Rules.**

in the exchange account between the comptroller of India treasuries and the examiner of accounts, military works. This transaction must include the debits on account of interest paid during the year on closed accounts, which during the currency of the year is debited to the fund itself.

20. As soon as possible after receiving the accounts for the month of March of the accountant general, the comptroller general will make up each depositor's account, with interest, till 31st March, and will send him, through the examiner in whose account his last subscription was received, a statement of his account in the form referred to in para. 18, or in some similar form. Depositors are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the comptroller general within one month from the date of their receipt, the government will not be responsible for any sums not thus acknowledged.

21. Any depositor may, once in the official year but not oftener, receive, on application to the comptroller general, a copy of his account for the last official year, and for so many months of the current year as may have been posted and agreed with the accounts of the department.

22. All communications on the subject of these rules to the comptroller general will be addressed to. "The comptroller general, savings bank branch, Calcutta."

Form A.

CIVIL ENGINEERS' PROVIDENT FUND.

Deposit Account of________(name)________(designation)________

Deposit No.________**in the Civil Engineers' Provident Fund** *for the year ending the 31st March* 188 .

During the month of ______	Deposits.			Interest.			Withdrawn.			Statement of account for the year ending 31st March 188 .			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.
(Each month to be entered consecutively)										Balance on 1st 188 , including interest			
										Additions during the year			
										Interest			
										Total...			
										Deduct withdrawals.			
										Balance on 188 .			
										Remarks.			
Total...													

D[illegible]________

Deputy Comptroller General,
(Savings Bank Branch).

APPENDIX C.—ACCOMMODATION FOR WARRANT OFFICERS AND OTHERS.

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P. W. D. Code, Paras. 816, 1202, 1209, 1216.

Section i.—Scale of accommodation authorised for Warrant Officers, Medical Subordinates and Sergeants.

Grades.	Main rooms.	Verandah rooms.	Bath or store rooms	Servants' houses, 10' × 10	Cook-houses.	Latrines.	Stables, 12' × 8'.
In the plains.					1 for each detached quarter. When two or more quarters are built *en bloc*, a general cook-house, containing a compartment for each set of quarters, should be provided.	1 for each detached quarter; interior dimensions of latrine to be 6' × 6'. When two or more quarters are built *en bloc*, a general latrine should be built, containing one seat for every two men, an additional seat being given in the case of an odd man.	1 for each grade, except the sub-assistant apothecary. This does not apply to regimental sergeants, but only to staff sergeants in departmental employ.
Deputy commissary. Assistant do. Senior apothecary, first grade	1 room, 24'×16' 2 rooms, 16'×16'	1 room, 16'×10'	2	5			
Deputy assistant commissary Senior apothecary, second grade	1 room, 24'×16' 1 do. 16'×16'	1 do. 16'×10'	2	3			
Conductor Apothecary	2 rooms, 18'×16'	1 do. 17'×10'	2	2			
Sub-conductor Assistant apothecary	1 room, 18'×16'	1 do. 18'×10' 1 do. 16'×10'	1	*2			
Sub-assistant apothecary	1 do. 18'×16'	1 room 18'×10' including bath-room	...	1			
Sergeant, class A	1 do. 16'×16'	2 rooms, 16'×10'	1	...			
Do. do. B	1 do. 16'×16'	1 room, 16'×10'	1	...			
Do. do. C	1 do. 16'×14'	1 do. 14'×10'	1	...			
In the hills.			Portion of verandah room to be arranged for bathing purposes.				
Deputy commissary. Assistant do. Senior apothecary, first grade	1 room, 16'×12' 2 rooms, 14'×12'	1 room, 14'×10'		5			
Deputy assistant commissary Senior apothecary, second grade	1 room, 16'×12' 1 do. 14'×12'	1 do. 14'×10'		3			
Conductor Apothecary	1 do. 16'×12' 1 do. 14'×12'	1 do. 15'× 8'		2			
Sub-conductor Assistant apothecary	1 do. 16'×12'	1 do. 16'×10' 1 do. 12'×10'		*2			
Sub-assistant apothecary	1 do. 16'×14'	1 do. 14'×12'		1			
Sergeant, class A	1 do. 16'×12'	1 do. 16'×10' 1 do. 12'×10'		...			
Do. do. B	1 do. 16'×14'	1 do. 14'×12'		...			
Do. do. C	1 do. 14'×14'	1 do. 14'×10'		...			

* One assistant apothecary, two quarters for servants.
Two assistant apothecaries, three quarters for servants.
And so on in the proportion of three servants' quarters for every two assistant apothecaries; an extra servants' house being given in the case of a fraction.

Note.—When new quarters have to be built for park sergeants, they will be provided on the scale for sergeants, class B. See G. of I. P. W. D. Circular, No. 15, P. W., dated 10-9-81.

Section ii.—List of members of the Military Department entitled to accommodation by the state.

A.—*Statement of rent chargeable by the public works department in the case of conductors and sub-conductors, not including those in the public or military works department.*

Rank.	Chargeable by the public works department as rent.		Remarks.
	Rate per month.	Authority.	
	Rs.		
Conductors ...	12	Code para. 1202.	These are the only warrant officers entitled to be provided with public quarters on payment of rent; the quarters are to be hired or constructed by the public works department, subject to rent to be paid to the department, when so provided with quarters. If inferior quarters are provided, a correspondingly reduced rate for such quarters will be payable to the department. When temporarily absent from their stations on duty, they may, with the sanction of the head of the department, retain their quarters for their families on payment of the prescribed rent.
Sub-conductors ...	7½		

Note.—Warrant officers above the rank of conductor may be provided with quarters when available, subject to the authorised charge for rent, code para. 1202, but they cannot claim public quarters as a right. See code para. 1205.

B.—*List of members of the military department entitled to accommodation by the state, showing the amount payable as compensation in each case when no accommodation, or inferior accommodation, is provided.*

Note.—The rule as regards compensation for the non-provision of quarters should rarely have effect, it being the duty of the public works department to provide quarters, either by erection, purchase, or hire. In regard to claims for compensation for inferior quarters, the value of the quarters supplied should not enter into, or form any consideration, in determining the question of the admissibility or otherwise of such claims. When the quarters supplied provide the accommodation laid down in section i, or, further still, do not fall short to any serious extent of it, any claim to compensation in respect to the value of the building is altogether inadmissible.

List of members of the Military Department entitled to Accommodation by the State. **[Section ii.**

RANK.	PAYABLE BY THE PUBLIC WORKS DEPARTMENT AS COMPENSATION. Rate per month.	Authority.	REMARKS.
Warrant officers under the military department, including those in the barrack department, but not including those in the public or military works department :— Conductors ... ... Sub-conductors	*Special rates.* Rs. 15 ,, 10	G. of I. P. W. D. Circular, no. III, dated 22nd February 1883.	The special rates will only be admissible when not provided with quarters in presidency towns, but such cases should be very rare. If inferior quarters are provided, the special rates of presidency house-rent will not be admissible, and a correspondingly reduced rate of rent, will be paid to the public works department.
Non-commissioned officers and soldiers attached to the ordnance, commissariat, barrack, garrison, stud and other military departments, including sergeant instructors to volunteer corps.	Difference between value of inferior quarters and Rs. 15	Code paras. 1204 and 1218.	Entitled to free quarters, to be hired or constructed by the department. When inferior quarters are supplied, compensation will be allowed for the deficient accommodation, and no charge should be made for quarters of a superior description, unless the men are specially in receipt of higher allowances as house-rent.
Sergeant instructors to volunteer corps on the hills.	Rs. 20.		
Subordinate medical department.			
Honorary surgeons	Rs. 50 (Irrespective of presidency house-rent.)	Code para. 1209.	Absolutely entitled to free quarters, or compensation in lieu thereof, at the rates authorised, with 50 per cent. additional as presidency house-rent at presidency towns; when provided with inferior quarters, to compensation for the deficient accommodation.
Senior apothecaries	,, 50		
Apothecaries	,, 30		
Assistant apothecaries	,, 20		
Sub-assistant apothecaries ...	,, 12		
Hospital assistants	Rs. 12		Entitled to free quarters. When quarters are not available, hutting money under operation of the Madras army regulations, para. 2277, is admissible.
Native medical pupils	,, 4		
Commissariat department.			
Hospital purveyors, 1st class ...	Rs. 10		Entitled to free quarters.
,, ,, 2nd ,, ...	,, 7		
,, ,, 3rd ,, ...	,, 5		
Regimental.			
1st class trained army schoolmasters appointed under the regulations of 1855, who have been allowed to retain the old rates of pay and staff salary.	Rs. 30	Code para. 1218.	Entitled to free quarters.
2nd and 3rd ditto do. ...	,, 20		
British army schoolmasters serving under the regulations of 1863, and who have hitherto drawn at this rate.	,, 20		

Section ii.] List of members of the Military Department entitled to Accommodation by the State.

Rank.		Payable by the Public Works Department as Compensation.		Remarks.
		Rate per month.	Authority.	
Regimental—concluded.				
All others including schoolmistresses (not being the wives of trained schoolmasters, attached to the same corps) and all appointed in future as per para. 44 of G. G. O. No. 859 of 1873.		Rs. 15	Code para. 1218.	Entitled to free quarters.
All army schoolmasters and schoolmistresses who have hitherto drawn at this rate. ...		,, 20		
Non-commissioned officers and soldiers attached to native corps. ...		,, 15		
Civilians (Europeans) employed in the ordnance and other departments under the terms of their engagement with the state.				The term "civilian" is held to include Eurasians and men not technically Europeans, but not Natives. The rates of compensation laid down for the different classes will not be applied to any men who may be drawing special rates of rent under their covenants, or under government sanction.
Class I. Chief civil master armourers and chief mechanical engineers.	Arsenals, chief civil master armourer. Foundry and shell factory, manager. Small arm ammunition factory, chief mechanical engineer. Gun-powder factory, mechanical engineer and millwright. Gun-carriage factory, engineer and foreman.	Presidency Rs. 60 Up-country Rs. 30		Entitled to free quarters, to be hired or constructed by the department on the same scale as deputy commissary or assistant commissry.
Class II. Assistant mechanical engineers, 1st class.	Foreman of a foundry. Foreman. Assistant mechanical engineer.	Presidency Rs. 60 Up-country Rs. 30		Entitled to free quarters, to be hired or constructed by the department, on the same scale as deputy assistant commissary
Class III. Assistant mechanical engineer, 2nd class, master worker.	Assistant foreman. Master worker.	Presidency Rs. 45 Up-country Rs. 25		Entitled to free quarters, to be hired or constructed by the department, on the same scale as deputy assistant commissary.
Class IV. Millmen	... ...	Presidency Rs. 45 Up-country Rs. 20		Entitled to free quarters, to be hired or constructed by the department, on the same scale as sub-conductor.

APPENDIX D.—CEMETERIES AND CHURCHES.

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P. W. D. Code, Paras. 1048, 1134, 1341, 1342.

(NOTIFICATION,—By the government of India, home department, no. 103, dated Simla, 20th June 1885.)

Section i.—Care and use of Government Cemeteries throughout India, except those in the Presidency Town of the Diocese of Calcutta.

Charge of the cemetery.

Rule I.—(1) The resident chaplain of a station has charge of the general cemetery, and frames an estimate of the expenditure connected therewith in accordance with the directions contained in paragraph 1, home department resolution no. 6—370-382, dated 9th November 1876. See annexure A.

(2) The term "resident chaplain" includes a clergyman of the additional clergy society, so far as concerns the stations to which he stands appointed, or other clergyman of the Church of England placed in charge by the bishop.

(3) During the temporary absence of the chaplain, and at stations where there is no resident chaplain, the charge of the cemetery belongs to the chief magistrate on the spot, or the senior military officer if the cemetery is attached to a military cantonment.

(4) At out-stations where there is a church committee, the charge of the cemetery will belong to the senior member of committee, and where there is no such committee, to any subordinate officer nominated by the magistrate or deputy commissioner of the district.

Rule II.—Each cemetery is allowed a máli-chaukidár or chaukidárs in accordance with the scale prescribed in paragraph 2, home department resolution no. 6—370-382, dated 9th November 1876. See annexure A. These chaukidárs are paid by the government through the resident chaplain by whom they are appointed and dismissed. In stations where there is no resident chaplain, the chaukidárs are paid, appointed and dismissed by the other officers named in rule I.

Rule III.—Every reasonable effort should be made by the resident chaplain or other officer in charge under rule I, not only to keep the cemetery in decent order, but to preserve its character as the resting place of the remains of departed friends by providing for the necessary repairs and by planting the ground with suitable trees.

Note.—To meet the expenditure under this rule, see rule I, and para. 1 of home department resolution no. 6—370—382, dated 9th November 1876,—annexure A.

RULES IV—VII.

Section i.—Care and use of Government Cemeteries.

RULE IV.—The chaukidár will keep the key of the cemetery under the direction of the officer in charge.

RULE V.—The officer who has charge of the cemetery under the operation of rule I will perform all the duties assigned to the chaplain by rules VII, VIII, IX, X and XI, with the exception of the approval of the inscriptions in that part of the cemetery reserved for the Church of England. These are to be forwarded to the visiting chaplain, or, if there be none, to the archdeacon, and not cut till his sanction be obtained. Should an inscription be disapproved, it may be referred, if those interested desire this, to the government for decision.

Interments by whom to be conducted.*

RULE VI.—(1) The chaplain will bury Christians of all denominations whose friends desire his services as laid down in the orders of the government of India, using always the service of the Church of England, and the consecrated portion of the cemetery.

(2) A portion of every cemetery will be set apart by the orders of the government for the use of Roman Catholic congregations, and another portion will be appropriated for the joint use of other Christians whose friends desire that they should be interred otherwise than according to the ritual of either the Church of England or the Church of Rome, or who cannot legally be so interred.

(3) The unconsecrated portions thus set apart are not to be fenced or walled off from the rest of the cemetery, but simply divided off by a pathway, and they must be added to the existing cemetery or reserved from it. If the existing cemetery be large enough for the wants of the whole Christian community, such portions will be reserved without reference to the fact that the whole enclosure has or has not been consecrated according to the rites of the Church of England. If the cemetery be only large enough for the wants of Christians desiring to be buried with the service of the Church of England, such portions will be added. The whole cemetery thus divided is to be surrounded by a wall, to have but one gate of entrance, and to be under the care of the officer specified in rule I.

RULE VII.—(1) Ministers of all denominations have a right to conduct the service of burial over the body of any deceased member of their respective congregations who may be buried in any fitting portion of the ground set apart for the denomination to which the deceased belonged. At least six hours' previous notice of the burial should be given to the chaplain in charge of the burial-ground or, in the absence of the chaplain, to the officer who may be in actual charge. The period herein prescribed may, for special reasons, be shortened with the permission of the chaplain or officer in charge of the cemetery. Such chaplain or officer will, if he thinks the circumstances of the case demand it, bring the facts to notice of the local magisterial authorities in time to admit of an order stopping the burial being passed if necessary.

(2) A certificate of burial drawn up according to the required form must be sent to the chaplain or to the registrar of births, marriages and deaths, to be entered in the register kept up by him.

* I am directed to acknowledge the receipt of your no. 1835 B (Buildings—Ecclesiaticial), dated the 26th May 1885, asking for a definite ruling relative to the interment of corpses within the precincts of a garrison church or chapel.

2. In reply, I am to say, for the information of the commander-in-chief, that the government of India are of opinion that such a proceeding is for sanitary reasons highly undesirable, and should be distinctly disallowed. * * (No. 468 C, dated Simla, 20th June 1885, from the government of India, military department, to the quarter master general in India).

RULE VIII.—(1) No burial can, as a general rule, take place in that part of a government cemetery which has been set apart for the use of members of the Church of England, unless the service prescribed by that Church is read by the chaplain, if there be one, or, in his absence, by the layman who officiates at the funeral. But a person may be interred in the other portions of a government cemetery with or without the use of any services of religion.

(2) Where in that part of a government cemetery which has been set apart for the use of members of the Church of England there is a family vault or grave, or a reserved plot of ground purchased by a member of the family, or a masonry grave prepared in immediate contiguity to such family vault or grave or reserved plot, any deceased member of a family may, if the relative, friend, or legal representative having charge of the funeral arrangements shall so desire, be interred in such family vault, grave, or reserved plot without the performance of the service for the burial of the dead according to the rites of the Church of England.

(3) The burial may take place at the option of the person having charge of the same either without any religious service or with such Christian and orderly religious service at the grave as such person shall think fit; and any person or persons who shall be thereunto invited, or be authorised by the person having charge of such burial, may conduct such service or take part in any religious act thereat.

(4) Notice of any burial, which it is intended to conduct under the provisions of clauses (2) and (3), shall be given to the chaplain or other officer in charge of the burial-ground in the manner prescribed by rule VII.

Arrangements for burying.

RULE IX.—The arrangements for making the necessary preparations for digging graves, preparing coffins and the like, will rest in military stations upon the senior military officer, and in civil stations upon the chief local magistrate. These officers are authorised to direct any local public works officer to supply all that is necessary. The local public works officer would usually be the executive engineer, military works, in military stations, and the civil executive engineer in other stations. The expenditure incurred by the executive engineer will be held in his miscellaneous advance account until repaid by the officer authorising the expenditure. But in cases of necessity or emergency, either officer may be called upon to do what is required.

RULE X.—The officer in charge of the cemetery shall keep a plan of the entire cemetery, to be provided by the public works department, with references written upon it to a book, in which the names of parties interred are recorded; this plan and book being kept with the church registers.

NOTE.—The executive engineer prepares a plan of the cemetery showing on it all the existing graves and the spaces allotted for future graves, and giving them all consecutive numbers.

RULE X-A.—The officer in charge of the cemetery may reserve grave space, as limited by rule XI below, on the application of near relatives of persons already buried in the cemetery, for the burial of the persons named in the application. A double ground fee shall be levied in advance before granting any such application, and each grant shall be registered in a book to be kept for the purpose and indicated on the plan. The ground will then be reserved for 10 years. Before the expiry of that period, a fresh application should be made and a further double fee paid; failing which the ground will be resumed.

RULE XI.—The size of each grave, whether of masonry or not, is limited to 9′×4′, and the area of ground to be enclosed must not exceed 11′×7′ by external measurement.

RULES XII—XIX. **Section i.—Care and use of Government Cemeteries.**

RULE XII.—(1) All graves must be at least 6 feet in depth.

(2) No body shall be buried in any vault or masonry grave which it is intended at any time within 14 years to re-open, unless the coffin be separately entombed in an air-tight manner by properly cemented stone or brick work, which shall never be disturbed.

(3) One body only shall be buried in a grave at one time, unless the bodies be those of members of the same family.

(4) No non-masonry grave or masonry grave unprovided with the separate air-tight compartment prescribed in clause (2) shall be re-opened within 14 years after the burial of a person above 12 years of age, or within 8 years after the burial of a child under 12 years of age, unless to bury another member of the same family, in which case a layer of earth not less than one foot thick shall be left undisturbed over the previously buried coffin. If on re-opening the grave any soil is found to be offensive, such soil shall be left undisturbed.

(5) There shall never be less than 3 feet of earth between the topmost coffin in a grave and the surface of the ground.

Erection and repair of monuments.

RULE XIII.—Monuments may be erected by any interested person. The inscription before being cut and the design, when the monument is other than a simple headstone, must be first approved of as laid down in rule V.

RULE XIV.—When a grave is not of masonry throughout, the only monument ordinarily allowed over it is a simple cross or headstone on an adequate masonry foundation, not exceeding 3′ × 2′; and the whole structure must not stand higher than 3′ 6″ from the groundlevel. But with the permission of the officer in charge of the cemetery a monument, such as may be erected over a masonry grave, may be placed over a non-masonry grave when adequate masonry foundations are provided on which the monument may rest.

RULE XV.—No monument, of whatever material constructed, shall exceed 8′ × 4′ at the base without the previous sanction of the government.

RULE XVI.—No monument of masonry shall stand higher than 3 feet from the ground-level.

RULE XVII.—No cenotaph shall be more than 6 feet square at the base.

RULE XVIII.—The enclosure of ground round a grave must be by a metal railing, or by chains or bars of metal supported on masonry or metal pillars. Wooden or masonry enclosures are not permitted. The previous sanction of the archdeacon, or, in his absence, of the bishop, is necessary to the enclosure of a non-masonry grave : and no such sanction will be given unless the same fees are paid as for the construction of a masonry grave.

RULE XIX.—When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased, or, when such communication is not possible, advertise three times in the *Gazette of India* and the gazette of the province ; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

NOTE.—(1) This rule does not apply to monuments of historical or archæological interest. Lists of such tombs should be obtained by local governments and administrations, and as many of them

as may be properly preserved at the public expense should be looked after by the local public works department.

(2) The cost of the advertisements in the gazette is met by the government.

(3) In the Bombay presidency a person, other than a British soldier or a non-commissioned officer, desiring to erect a monument over a grave is required to pay into the treasury a sufficient sum of money to be invested in government securities, so that the interest on it will be sufficient to cover the cost of repairs annually. A British soldier or a non-commissioned officer is not compelled to make a deposit; but in the event of money for repairs not being forthcoming, rule XIX is held to apply.

RULE XX.—All works connected with monuments must, as far as possible, be carried on outside the cemetery and any undertaker not removing the debris of his work immediately upon its completion is liable to a fine of Rs. 5.

Inspection of cemeteries.

RULE XXI.—The cemetery should be inspected once in a half-year by the chaplain in company with the executive engineer, the plan and book kept under rule X being also examined, and a report made to the archdeacon, and recorded in the ecclesiastical record-book of the station, and also in the engineer's office.

RULE XXII.—(1) Commissioners of divisions should inspect cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours; and should bring to the notice of the local government any instances of cemeteries which are negligently kept, or which the officers in charge may have allowed to fall into a state of bad repair or disorder. All cemeteries are equally subject to the visitation and supervision of the bishop and archdeacon.

(2) Sanitary officers in cantonments are invited to inspect cemeteries within their respective cantonments, and to report to local governments any matter calling for notice.

Miscellaneous rules.

RULE XXIII.—It is desirable that officers commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on march, that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities.

RULE XXIV.—The above rules do not apply to presidency cemeteries which are regulated by special rules.

Section ii—Fees on Graves and Monuments in Cemeteries and Churches throughout India.

RULE I.—The following are the rates of fee chargeable :— Rs. A. P.

(1) For every square foot of ground occupied by a grave (* whether masonry or not) 0 8 0

NOTE.—(*a*) This fee is independent of the actual charge for making a grave.

NOTE.—(*b*) The expression "ground occupied" is meant to refer (1), in the case of a non-enclosed grave, to the area actually occupied by the grave, and (2), in the case of enclosed graves, graves with monuments, or graves partly covered by monuments and partly enclosed, to the area actually occupied by the grave *plus* all additional space either enclosed, or occupied by a monument. See G. O. 1616W., dated 244th June 1886.

	Rs.	A.	P.
(2) For a masonry monument, per square foot	1	0	0
(3) For a cut-stone or marble monument, per square foot ...	0	8	0
Provided that no fee under (2) or (3) shall be less than ...	5	0	0
(4) Additional fee when a cut-stone or marble monument stands higher than 3 feet from the ground level	16	0	0
(5) For a head-stone or cross over a non-masonry grave ...	5	0	0
(6) For a faculty for the erection of a monument in a church...	75	0	0

NOTES.—(*a*) A tablet on the wall of a cemetery shall be regarded as a monument.

(*b*) The term "stone or marble" does not include "slate."

(*c*) The fee of Rs. 75 levied on a faculty is in all cases to be spent in charity.

	Rs.	A.	P.
(7) For a cenotaph, in addtion to the ground fee, a special fee of.	50	0	0
(8) For burial in a family vault	3	0	0

RULE II.—Fees are leviable over the whole cemetery, including those portions which are used by Roman Catholics and Non-conformists.

NOTES.—(1) The same rules in regard to fees apply to all graves, whether of Roman Catholics, of Non-conformists, or of members of the Church of England.

(2) Where a parcel of ground used for burial by a Christian community of any particular denomination other than the Church of England forms no part of the general cemetery but is separate from it, or where, although not so separate, it is clearly distinguishable and was not originally acquired, and has not been kept up at the expense of the state, then, if the community by which the ground is used so desire, the government will give up all claims to fees, on the distinct understanding that it is divested of all responsibility for the maintenance of the cemetery in proper order. On the other hand, where such parcels of ground form part of a cemetery of the Church of England or the general Christian community, provided and maintained by the government, no distinction can be made as to keeping up any one part of the cemetery, nor should any exemption from fees be permitted.

* Government of India, home department nos. 3—184, dated 30th September 1885.

Exemption from fees in government cemeteries.

RULE III.—British soldiers and non-commissioned officers are exempted, with retrospective effect, from the payment of any fee for the construction of graves, or for the erection of monuments in burial-grounds to the memory of their comrades, wives, or children; but not from the fees prescribed under rule I (6) and (7). The widows and children of British soldiers and non-commissioned officers are also exempted from payment of the former class of fees in the case of their deceased husbands and parents. No monument, either regimental or private, shall exceed the dimensions prescribed in part I of these rules.

NOTES.—(1) This rule is applicable to British soldiers and non-commissioned officers, whether in military or civil employ.

(2) Monuments erected under this rule subscribed for partly by non-commissioned officers and men, and partly by officers, are likewise exempted from the prescribed fee.

(3) Warrant officers and volunteers are not exempted from payment of ecclesiastical fees.

RULE IV.—The Chunar pensioners being more or less under military control come under the category of soldiers, and are therefore entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

RULE V.—The chaplain may at his discretion reduce, or in cases of extreme poverty altogether remit, the fee leviable on the construction of graves but not for the erection of monuments.

NOTE.—The bishop on special occasions may sanction a reduction or remission of fees for the erection of monuments.

Fees by whom to be collected.

RULE VI.—In those stations in which a mason has been appointed, who alone is allowed to work within the cemetery, he is required, in exchange for the monopoly, to collect the fees on monuments and masonry graves and pay them to the chaplain: and any person ordering the construction of a masonry grave or monument by a mason or undertaker other than the person appointed by the chaplain must pay the fees in advance.

NOTE.—Fees on masonry graves and monuments constructed by the appointed mason or undertaker need not be paid in advance, but in case of failure of payment, their recovery must be entrusted by the chaplain to the magistrate or deputy commissioner as the case may be.

Fees to whom to be paid.

RULE VII.—The fees prescribed in rule I should be paid to the chaplain or, in the absence of the chaplain, to the officer in charge of the cemetery, and remitted at once to the civil treasury, except fees for monuments in churches which should be paid over by the chaplain to the charitable objects to which the bishop assigns them when his faculty is issued.

Cemetery receipts and charges.

RULE VIII.[1]—All cemetery receipts and charges are to be regulated as laid down in paragraph 4 of home department resolution no. 6—370-382, dated the 9th November 1876. See annexure A.

RULE IX.

Section ii.—Fees on Graves and Monuments.

Miscellaneous rules.

RULE IX.*—(1) A person may not purchase a portion of a government cemetery as a burial-place for himself and his family so as to have a right to fence

* From MR. JAMES SUTHERLAND, to the officiating secretary to the government of India, dated, 10, Clive Row, Calcutta, the 20th December 1877.

A Mr. Joseph Gill came out to this country with letters of introduction to me, and died very suddenly at the general hospital, Calcutta. On a reference from the hospital authorities, I had his body interred in the Catholic portion of the military burial ground at Bhowanipur. His widow, now resident in Paris, writes to me to have his body exhumed and buried in a family vault in the Roman Catholic church at Dhurrumtolla: but I am advised that the garrison chaplain, under whose care the burial-ground is, requires the sanction of government (home department) before permitting this to be carried out; and I would be much obliged if you would be good enough to give me the necessary sanction.

As the body will be interred in another grave without loss of time, I would also be obliged if you would dispense with the necessity of a zinc coffin, which, from its imperishable nature, is likely to form a serious obstruction in a family vault.

From F. C. DAUKES, Esq., under-secretary to the government of India, to the secretary to the government of Bengal, no. 1, dated Fort William, the 3rd January 1878.

I am directed to forward the accompanying letter, dated the 20th ultimo, from Mr. James Sutherland, asking for permission to remove the body of one Joseph Gill from the military burial-ground at Bhowanipur for re-interment in a family vault in the Dhurrumtolla Roman Catholic church, and to inquire what is the rule or practice in such case, and whether there is any objection to permission being granted to remove the body for re-interment.

From H. H. RISLEY, Esq., under-secretary to the government of Bengal, general department, to the officiating secretary to the government of India, no. 377, dated Calcutta, the 25th January 1878.

With reference to your office letter no. 1 of the 3rd instant, and its enclosure, on the subject of the removal of the body of Joseph Gill from the military burial-ground at Bhowanipur for re-interment in a family vault in the Dhurrumtolla Roman Catholic church, I am directed to submit herewith a copy of a letter (*a*) from the venerable the archdeacon of Calcutta, and to say that, under the conditions specified therein, the lieutenant governor thinks that permission to remove the body may unobjectionably be granted.

(*a*) No. 702, dated 18th January 1878.

From the Venerable J. BALY, archdeacon, Calcutta, to the secretary to the government of Bengal, no. 702, dated Mozufferpore, the 18th January 1878.

With reference to your note no. 122 of 8th January 1878, forwarding copy of letters relating to the removal of a body from the Bhowanipur cemetery to the Roman Catholic church in Dhurrumtolla, I have the honour to say that there is no government order bearing exactly on such a case, but that there is a regulation recently passed that no cutcha grave should be opened for the purpose of converting it into masonry grave or vault without previous reference to the archdeacon and the certificate of the principal medical officer that no risk would be incurred thereby to the public health.

If this is certified with respect to the removal of the body referred to, and the Roman Catholic authorities make no objection to its re-interment in the Dhurrumtolla church, I see no particular reason why the removal should not be sanctioned. I think, however, that the coffin should certainly be cased with a zinc covering while it is being removed, which could be taken away, if necessary, when the coffin is finally deposited in the vault.

From J. O'KINEALY, Esq., officiating secretary to the government of India, to Mr. James Sutherland, 10, Clive Row, Calcutta, no. 44, dated Fort William, the 31st January 1878.

In reply to your letter dated the 20th ultimo, I am directed to say that the governor general in council is pleased to grant permission for the removal of the body of Joseph Gill from military burial-ground at Bhowanipur for re-interment in a family vault in the Dhurrumtolla Roman Catholic church on the following conditions:—

(1) that you obtain a certificate from the principal medical officer at the presidency that no risk to the public health will be incurred by the removal of the body;

(2) that the Roman Catholic authorities have no objection to the re-interment of the body in the Dhurrumtolla church; and

(3) that the coffin be encased in a zinc covering while it is being removed, which covering may be taken off when the coffin is finally deposited in the vault.

it with a rail or fence and thus make it the private property of himself and family. But when such rights already exist, they are not without reason to be interfered with, and special cases as they arise may require exceptional treatment. In such special cases the archdeacon may exercise his discretion with the sanction of the government.

(2) All private rights must, however, cease if, for sanitary or other public reasons, the cemetery is closed against burials, or even that portion of it in which the private ground is situated; but in special cases the archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No kachha grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the archdeacon, which must be accompanied by a certificate from the principal medical officer that this may be done without risk to public health.

RULE X.—(1) When a piece of ground is granted as a cemetery for the interment of its own servants to a railway company, which afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground government is at no expense, the collection application of fees accruing are left to the decision of the railway company which maintains the cemetery in good order and repair.

(2) The commissioner or district or judical officer, and, in military stations, the officer commanding, should inspect such cemeteries and report to the government if they find them negligently kept.

Section iii.—Other Ecclesiastical Fees.

RULE I.—No fees are charged for the performance of the rite of baptism or burial, or for the registration of the performance of these offices.

RULE II.—In addition to the fee for the surrogate's license, a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the military or naval service of Her Majesty.

RULE III.—The fee for a surrogate's license shall be Rs. 50 both at the presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE IV.*—When registers are searched and a copy of any entry given, a fee of one rupee shall be charged for the first year,† and four annas for every additional year over which the search may extend; as well as a fee of one rupee for the certificate. Soldiers, sailors, and non-commissioned and petty officers are exempted from payment.

† The first year shall be taken to mean any one year indicated by the applicant.

NOTE.—(1) The amount of fees payable for marriages performed and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act), is fixed by each local government.

(2) The chaplain may at his discretion reduce or altogether remit in cases of extreme poverty the fee for searching registers.

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* Government of India, finance department, notification no. 1603, dated the 9th June 1882.

In exercise of the powers conferred by section 8 of the Indian stamp act (I of 1879), the governor general in council is pleased to remit the stamp duty (if any) chargeable on copies of, or extracts from, baptismal, marriage, or burial registers certified by government chaplains, subsidised or unsubsidised clergymen, or diocesan registrars and granted to—

(1) soldiers, sailors, or non-commissioned or petty officers;

(2) or persons in needy circumstances, in whose favour chaplains may exercise the discretionary power vested in them by rule IX (*a*) of the ecclesiastical fee rules published on the 29th September 1869, and may grant exemption from the payment of fees under rule IV (*b*) of those rules.

(*a*) Rule IV, Note (2) above.

(*b*) Same as Rule IV, above.

Government of India, finance department, notification no. 2036, dated the 30th June 1882.

Whereas copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates, granted by ministers and marriage registrars, are generally furnished on printed forms for which impressed sheets of stamp paper cannot be used without inconvenience; therefore in exercise of the powers conferred by section 9 of the Indian stamp act, 1879, the governor general in council is pleased to make the following rule:—

The stamp duty payable under article 22 of schedule I of the Indian stamp act, 1879, on copies of extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates shall be denoted by means of adhesive court-fee labels.

Government of India, home department, resolution no. 3—173-187, dated the 11th September 1882.

Read again—

Financial department notification no. 2036, dated the 30th June 1882, ruling that the stamp duty payable under the Indian stamp act, 1879, on copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates should be denoted by means of adhesive court-fee labels.

Financial department notification no. 1603, dated 9th June 1882, remitting the stamp duty (if any) chargeable on copies of, or extracts from, baptismal, marriage, and burial registers certified by government chaplains, subsidised or unsubsidised clergymen or diocesan registrars, and granted to certain classes of persons therein specified.

Read also—

A letter from the officiating senior chaplain of the Church of Scotland, no. 58 A., dated the 5th July 1882, on the same subject.

Section iv—Grants for the building of churches; compensation for accommodation for soldiers in churches or chapels neither belonging to, nor rented by, the government; and for the supply of church furniture.

RULE I.—All state charges for churches are provided from public works funds. In civil or military stations, such charges are to be dealt with under the general head "civil buildings." In the case of churches in stations where there are military cantonments and the military works are under the charge of the inspector general, and in the case of churches in provinces to which the provincial service arrangements do not apply, the necessary funds should be provided from the ordinary grant for imperial works under "civil works." In other cases the funds should be provided for from the allotment for provincial services. For churches at, or appertaining to, state railway stations, the necessary funds should be provided from the capital of the railway concerned.

RULE II.—The provision of churches from public works funds is authorised under the limitations given in the following rules.

Churches in military stations.

RULE III.—At all permanent military stations, churches will be provided by the government for its Protestant and Roman Catholic European British-born soldiers on the scale laid down in rule VI.

NOTE.—The term "Protestant" includes members of the Church of England and of the Established Church of Scotland, Presbyterians, Wesleyans, and such other denominations of Christians as may from time to time be included by the government of India.

RULE IV.—The amount of the government grant for a Protestant church will in no case exceed such a sum as will suffice to provide a plain substantial building of the simplest ecclesiastical design, together with such plain furniture as is essentially necessary for the proper performance of the service according to the ritual of the Church of England. It will rest with private individuals to furnish the means of imparting architectural decorations to the building, should they desire to do so, and also of supplying additional furniture, including apparatus for lighting, of a more costly description.

RULE V.—The same principles will regulate the grant for Roman Catholic churches.

RESOLUTION.—In connection with the orders contained in the above-mentioned notification issued by the department of finance and commerce, the following questions have now been raised by the officiating senior chaplain of the Church of Scotland:—

(1) In what way the adhesive court-fee labels prescribed by the notification dated the 30th June last, should be defaced; and

(2) whether in a case of a certificate granted to a person belonging to any of the classes exempted by the notification, dated the 9th June last, anything should be written on the certificate to show why it has been granted without the payment of stamp duty.

2. As regards the first question, the governor general in council is pleased to direct that the officer issuing the certificate shall cancel the adhesive court-fee label affixed thereto by writing his name across it; and with regard to the second question, that a statement signed by the officer issuing the certificate should be made thereon, showing the grounds on which such certificate is issued without the payment of stamp duty.

RULES VI—X.

Section iv.—Grants for the building of Churches; compensation for sittings; and for the supply of Church Furniture.

RULE VI.—The number of sittings to be provided will be calculated on the following scale:—

Detail.	Protestant.	Roman Catholic.
	Nos.	Nos.
Regiment of British infantry	400	300
Wing of " "	200	150
Regiment of " cavalry	250	150
Wing of " "	150	100
Horse or light field battery of artillery	100	50
Heavy field battery	80	25
Garrison battery	50	...

NOTE.—The numbers in the preceding tables include soldiers' families.

RULE VII.—Any provision that may be necessary may also be made for staff officers, officers of Native regiments, and, where no civil church exists, for European British-born subjects in the service of the government or for railway servants, in accordance with the scale and terms hereinafter prescribed for civil and railway stations respectively.

RULE VIII.—As a rule, only one Protestant and one Roman Catholic Church will be provided; and where the number of sittings required for the troops according to the scale above given is very large, the size of the church may be regulated so as to allow of at least one-half of the troops attending service at one time.

RULE IX.—The government grants for churches will be calculated on the following basis. The executive engineer shall prepare a ground plan which shall afford—

(*a*) accommodation for the total congregation to be provided for according to the scale laid down in rules VI and VII allowing six superficial feet per sitting;

(*b*) passages, chancel, vestry, porch of such moderate dimensions as may be reasonable in each case;

(*c*) tower or belfry, as may be required according to the dimensions, general design, and locality of the building.

The government grant will be at a rate per superficial foot of the area of (*a*) and (*b*), 25 per cent. in excess of that which prevails at the station for ordinary single-storied buildings. Where a tower is admissible, a further grant, at the above rate, may be made for it calculated on an area not exceeding three times the area occupied by its base.

Churches in civil stations.

RULE X.—At the chief civil station of a district, where there are at least 25 European British-born subjects, Protestants or Roman Catholics, as the case may be, in the general service of government, and where no suitable church provision

for them exists already, the government will contribute towards church accommodation upon the following terms :—

(1) *Number of sittings required.*	(2) *Maximum government grant.*
	Rs.
25	2,000
50	3,500
100	5,000
150	6,000
200	7,000
250	8,000
300	9,000
350	10,500
400	12,000
For any excess over ... 400	Rs. 30 per seat in excess.

NOTE.—(1) When the number of seats to be provided lies between any two numbers given in the table, the grant for the portion of the whole number of seats represented by the lower numerical figure in the table will be the grant shown against that figure, the rate per sitting for the excess number of seats over such lower figure being arrived at by dividing the difference between the maximun grants shown against the next higher figure and the said lower figure by the difference between the higher and lower figure. Thus, for 110 seats, the government grant for 100 seats will be Rs. 5,000, and for the remaining 10 at the rate of $\frac{6,000-5,000}{150-100}$ = Rs. 20 per seat.

(2) As a rule, only one Protestant and one Roman Catholi[illegible] will be provided. In the case of Protestant churc[illegible] modation will ordinarily only be provided fo[illegible] willing to attend the Church of England serv[illegible]

(3) In ascertaining the number of seats to be prov[illegible] children belonging to the families of Europea[illegible] subjects in the general service of government, and p[illegible] soldiers and their families may be taken into accou[illegible] children being counted as one adult.

(4) In cases of stations where abnormal rates prevail, special ap[illegible] cation may be made to the government of India for an i[illegible] crease to the grant given by the state ; but no grant for more than 200 sittings will be made except at seats of local governments and administrations, or at hill sanitaria. In the latter case, the number of European British-born subjects in government service must exceed (without their families) 120 to warrant the grant for a church of greater accommodation than 200 sittings.

RULE XI.—No government grant for a church in a civil station will [illegible] until private subscriptions have been obtained, and then the grant [illegible] double the amount thus actually realised, the maximum figure in co[illegible] table above being in any case the extreme limit of the grant towards the scale of

accommodation which stands opposite in column 1. And in no case will the government grant be allowed until these contributions, together with the grant, amount to the estimated cost of the church.

Churches for railway stations.

RULE XI-A.—Whenever there are, at any state railway station or depôt so situated that other church accommodation does not exist, or is not available with reasonable convenience, at least 25 persons in the railway service of the government who are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion, whether Protestant or Catholic, churches will be provided by the government for them in accordance with rules IV, V, and VIII; the number of sittings being calculated on the principle *mutatis mutandis*, of rule X, notes (2) and (3), and the grant being in conformity with rule IX.

RULE XI-B.—Whenever such separate churches are not required, church accommodation for any such persons may be provided in the plans of any church which is about to be erected at a military or civil station; but in the case of a church at a civil station, the restrictions in rule X, note (4), and in rule XI, shall not apply in respect of the numbers of, and grants for, such persons.

RULE XI-C.—In cases where a state railway station or depôt is considered by the railway administration to be likely to increase, such addition may be made to the number of sittings, calculated as above provided, as the government of India in the public works department may, in each case, sanction.

RULE XI-D.—The rules in this section relating to churches and church accommodation for state railway servants shall apply to persons in the service of any railway company assisted by the government, by guarantee or otherwise, provided that the consent of the board of directors or other duly empowered representative of such company be previously obtained.

General rules.

—It is desirable, whenever such a course will not be attended by to combine the civil or railway with the military church of a sta- llowed for the church accommodation of the British troops or rvants before given being supplemented by a grant according to own in rules X and XI, or XI-A to D, as the case may be. In special uildings may be rented for Divine Service, with the previous sanction of vernment of India, or of the local government or administration, according ether the charge is imperial or provincial.

RULE XIII.—In addition to church accommodation as above prescribed, a house for the chaukidar or resident bearer may be provided. In cases, however, where the church is distant from the bazar and where special grounds are shown, accommodation may be provided for other duly authorised servants; but such further accommodation will be limited to shelter for day use only. These houses should, when practicable, be adjoining to, and not within, the church compounds; but when within them, they should be erected in keeping with the other church buildings.

XIV.—Grants from imperial funds will be sanctioned by the government he public works department only. Grants from provincial funds ioned by local governments and administrations, subject to the limitations contained in these rules.

Section iv.—Grants for the building of Churches; compensation for sittings; and for the supply of Church Furniture. RULES XIV-A—XVI.

RULE XIV-A.—The scales of accommodation and expense for all churches above laid down are in no case to be exceeded without a reference to the government of India, even though the proposed expenditure from public funds may be within the powers of sanction vested in the local government or administration.

RULE XV.—Church accommodation for non-official residents, either British-born Europeans or others, or for official residents other than British-born or state railway servants, should not be sanctioned by local governments or administrations without reference to the government of India.

RULE XVI.—When private contributions are combined with a government grant towards building a church, the procedure to be adopted is as follows :—

(a) Under ordinary circumstances, the amount of private contributions being known, a definite design and estimate will be prepared by the executive engineer and submitted for sanction in the usual way, the limit by which the executive engineer will be guided in his designs being the aggregate of the government grant, according to the scales given in the preceding rules, and the amount of private contributions actually realised.

(2) Before the work is commenced, the amount of the private contributions must be paid into a government treasury and carried to credit of deposits in the accounts of the department, or guaranteed by sufficient security.

NOTE.—In the case of a grant from the church building fund for the diocese of Calcutta, a certificate, showing the amount of the contribution to be allowed, may be accepted, instead of a cash payment in advance. The conditions on which this certificate may be accepted are that in every case definite arrangements must be made with the local government or administration concerned respecting the precise dates on which the contributions will be paid, and that, until the payment is made, the government shall have a primary lien on the funds of the society. In case of any failure in paying up the stipulated payment on due date, the privilege herein allowed is to cease.

(3) In dealing with cases of this nature, the private contribution is to be looked upon as an addition to the government grant, instead of the money allowed from public funds being considered as grant-in-aid of private contributions, and the responsibility of public works officers with respect to the preparation of estimates, and the construction of such buildings with reference to excess of expenditure over the estimate, will be as strictly enforced as where only public funds are expended.

NOTE.—In the case of state railways, the functions assigned in this and succeeding rules to the executive engineer will devolve on the manager.

(b) In special cases, however, the government grant for a church at a civil or railway station may, with the sanction of the government of India or of the local government or administration, as the case may be, be treated as a grant-in-aid of private contributions raised for a church intended either as a civil or railway church within the meaning of these rules, or partly for the use of non-official residents or others for whom grants are not admissible under these rules.

(2). In such cases, the plans and specifications shall be submitted to the executive engineer for the approval of the proper officers in the public works department, who shall sanction them on satisfying themselves that they are safe

and suitable and can be executed for the estimated amount. The construction of the building may then be left to the managers or trustees of the private contributions raised, with whom must rest the responsibility for excess, if any, over the amount of this sanctioned estimate.

(3). In such cases, the grant will ordinarily not be paid in full until the executive engineer has certified that the building has been completed in accordance with the sanctioned plans and specifications; but the executive engineer may make advances out of the sanctioned grant on receiving sufficient proof that the building is proceeding satisfactorily, and on the managers or trustees certifying that all subscriptions relied on in support of the application for the grant have been paid up in full or guaranteed by sufficient security.

(4). When a grant is made under clause (*b*)* of this rule for a church intended partly for the use of non-official residents and others for whom grants are not admissible under these rules, there shall be a trust deed, duly registered—(1) declaring that the building is granted in trust for church purposes only; (2) giving to the government a prior lien on the building for the recovery of the grant in the event of the former being diverted to other purposes; (3) providing for the legal ownership of the building; and (4) indicating sufficient sources for its proper maintenance.

RULE XVII.—The preceding rules shall apply, as far as may be, to the enlargement of existing churches.

Supply of church furniture.

RULE XVIII.—The supply of church furniture will be regulated by the following rules. All expenditure connected with the articles to be supplied by the public works department will be provided for under the rules laid down for that purpose:—

(1). Each Protestant church, civil, railway or military (cathedrals excepted), will be supplied by the public works department with the following articles, the cost of which will be allowed in addition to the grant for the building:—

		Maximum cost.
(*a*)	Appliances to seat the congregation, and to allow them to kneel in decent comfort—	Rs.
	Officers, per seat	5
	,, stool or hassock	2
	Soldiers, per seat	4
	,, stool or hassock	1
(*b*)	Communion table, each	45
	,, rails, per running foot	4
(*c*)	Pulpit, each...	200
(*d*)	Reading desk and stool...	60
(*e*)	Font and cover	60
(*f*)	Vestry almirah	45
	,, table	12
	Two vestry chairs, per pair	10
(*g*)	Two altar chairs	24
(*h*)	Punkahs, complete, per running foot	2
	Thermantidotes, when necessary, each	200

* Was entered as (*a*) in original resolution, altered to (*b*) by P. W. D., Circular no. 16 of 25th September 1885.

Section iv.—Grants for the building of Churches; compensation for sittings; and for the supply of Church Furniture. RULE XVIII.

		Maximum cost. Rs.
(*i*)	Lighting apparatus, per 100 seats	100
	Candlesticks for pulpits, per set	40
	„ for lectern...	30
	„ for reading desk	30
(*j*)	Lectern	50

(*k*) One bell of reasonable size to summon the congregation to church, at a cost not exceeding Rs. 300 for a first class church (*viz.*, those containing more than 400 sittings), and Rs. 200 for a second class church (*viz.*, those containing not more than 400 sittings).

(*l*)	Chicks or bamboo blinds for doors and windows where absolutely necessary.	At market rates.
(*m*)	Matting where absolutely necessary for churches with terraced floors.	

The "reading desk" should be simply a desk (however appropriately shaped) and not an enclosure expensive from its size and occupying needless space.

(2) The civil department will provide the following articles on the executive engineer's certificates of the necessity of supply or renewal, as the case may be :—

	Rs.
* Suitable set of communion plate	150
* A strong box, of Indian manufacture, which may be purchased locally, for custody of communion plate and records ...	150
* Altar cover of red embroidered cloth	150
* Bibles and prayer-book for the clergyman	50
* Fair linen cloth and napkins for communion service	35
* Two service books for the communion table	30

(3) In cathedrals of the Church of England, the renewal and repair of furniture shall be provided out of the fixed monthly grants made by the civil department towards the maintenance of service, supplemented, if necessary, by contributions from the congregation.

(4) Each Roman Catholic church built by the government, civil, railway or military, will be supplied by the public works department with the following articles, the cost of which will be allowed in addition to the grant for the building :—

		Maximum cost. Rs.
(*a*)	One bookstand	8
(*b*)	One almirah for altar vestments, &c., at least 4 feet long by 2 feet 5 inches broad	[illegible]
(*c*)	Three altar chairs for officiant and assistants	[illegible]
(*d*)	One table and three chairs for the vestry	27
(*e*)	One font and cover	60
(*f*)	Seats and kneeling accommodation for the congregation—	
	Officers, per seat	5
	„ stool...	2
	Soldiers, per seat	4
	„ stool	1

* NOTE.—Where the congregation choose to contribute in order to procure any of these articles of a richer design or material, the fixed grant may, if so desired, be paid to the chaplain, and the purchase of the articles left to his and their joint discretion.

RULES XVIII—XIX. **Section iv.—Grants for the building of Churches; compensation for sittings; and for the supply of Church Furniture.**

		Maximum cost. Rs.
(g)	Altar table	45
(h)	Communion rail, per running foot	4
(i)	Pulpit, each	200
(j)	Punkahs where required, complete, per running foot	2
(k)	Thermantidotes, where necessary	200
(l)	Apparatus for lighting, per 100 seats	100
(m)	One bell as in (k) rule I.	
(n)	Chicks or bamboo blinds for doors and windows where absolutely necessary.	At market rates.
(o)	Matting where absolutely necessary for churches with terraced floors.	At market rates.

A second altar table may be supplied to churches intended to accommodate more than 500 persons.

(5) The following articles will be supplied to Roman Catholic churches by the military department on the executive engineer's certificates of the necessity of original supply or renewal, as the case may be :—

		Rs.
(1)	One tabernacle, inside covered with silk	150
(2)	One pyx with silver cup, inside gilt	100
(3)	One chalice	100
(4)	One monstrance	180
(5)	Six altar candlesticks and crucifix	180
(6)	Two cruets and one plate	10
(7)	One altar lamp	30
(8)	One missal	25
(9)	Altar canons (one set of three)	8
(10)	Altar vestments of silk (five sets of the five colors) ..	300
(11)	Two copes, one white and one black, of silk ..	120
(12)	Humeral for benediction	30
(13)	Altar linen, comprising albs, altar covers, communion cloth, &c.	80

(6) All applications for funds for the supply to Roman Catholic churches of the articles mentioned above should be submitted through the Roman Catholic bishop of the diocese in which the church is situated.

*(7). The following articles of furniture will be supplied by the public works …partment for lych gates of government cemeteries :—

	Maximum. Rs.
2 benches, at Rs. 9 each	18
1 small table	12
2 chairs, at Rs. 5 each	10
Total ..	40

RULE XIX.—The executive engineer will be guided, in granting the certificates above alluded to, by the following principles :—

Class I, churches built by the government.—The certificate should state that the church was built by the government for the use of European troops or European

* New clause entered by public works department circular no. 1 of 20th January 1886.

British-born subjects in the service of the government, or of state railway servants, and is still maintained for the same purpose.

Class II, churches which have received building grants from the government.—The certificates should state that the church received a building grant of Rs.________, equal to the _________ part of the total cost of the building, and that the grant was made on account of European troops or European British-born subjects in the service of the government or of state railway servants, and that the building is still used by them. For this class of churches a proportion of the standard cost of the articles will be sanctioned equal to the proportion of the grant-in-aid to the total cost of the building itself.

Class III, churches rented by the government.—The certificate should state that the church is wholly rented by the government for the use of European troops or European British-born subjects in the service of the government, or of state railway servants. In this class the articles necessary for service will be given by the military department, but returned into store if the building ceases to be rented for the performance of divine service to a military congregation.

NOTE.—In none of the classes described above should any article of furniture be allowed with retrospective effect, and the required certificates should afford information as to when the article was orginally supplied, and by whom, and the reason for recommending its renewal. When, however, the government pay for the use of a certain varying number of seats in a church, the hire of the seats should include everything necessary for the performance of the service.

RULE XX.—When a church, whether Protestant or Roman Ctholic, is to be furnished, the executive engineer should communicate with the ecclesiastical authorities concerned with a view to afford the congregation an opportunity of furnishing the church by private subscriptions in more costly style, should they wish to do so. It is to be understood, however, that any article of furniture to which any public funds may have been applied will remain the sole property of the government, even though a portion of its cost may have been contributed by private persons. And in cases where articles of furniture are procured from England, they should be purchased through the secretary of state in the ordinary way, with the exception of articles to which the note to clause (2) of rule XVIII applies, which may be purchased as therein allowed.

RULE XXI.—Where pew rents are charged, the renewal and repair of furniture will be met from that fund, and not be allowed to be brought forward as a public charge. In cases where a portion of the seats are reserved by the government and the remainder rented out, the cost of renewals and repairs should be apportioned accordingly between the government and the pew rent fund.

RULE XXII.—In cases in which articles of furniture belonging to a government church are stolen, an immediate enquiry should be held in view to ascertaining whether the loss was caused through the negligence of the person responsible for the custody for such furniture. In the case of Protestant churches at civil or railway stations, the enquiry should be conducted by the chaplain and members of the church committee; and in case of Roman Catholic churches at such stations, by the chaplain in charge and the chief civil officer of the place, or such other person or persons as the chief civil officer may nominate for that purpose. As regards Protestant and Roman Catholic churches in cantonments, the investigation should be made by a committee assembled under the orders of the officer commanding, as is the case in respect of all other enquiries into loss of government property, the chaplain in charge being invited either to be a member of the committee or to give evidence before it.

(2) If the result of the enquiry should be to show that the loss was occasioned by negligence on the part of the person responsible for the custody of the furniture, such person should, if possible, be required to make good the loss; or if it should appear that the loss was due to circumstances beyond the control of the responsible officer, then the government of India will be prepared to consider an application for the replacement, at the public expense, of the articles stolen. Such application should be submitted through the ordinary channels and should be accompanied by a full report of the enquiry.

RULE XXIII.—The care of church clocks is to be charged against the pew rent fund, where it exists.

RULE XXIV.—The pay of chaukidars of churches will be disbursed through chaplains.

RULE XXV.—Churches are under the control of the bishop of the diocese in respect to the erection of tablets, ornaments, &c., while in course of construction, as well as after completion and consecration.

Ownership and repair of churches.

RULE XXVI.—All churches built under these rules, except rule XVI, clause (*b*), shall be considered the property of the government. As a general rule, all churches, whether Protestant or Roman Catholic, which have in past times been built by the government are the property of the government. Churches, whether built wholly by private contributions or by such contributions jointly with state grants, which have been borne for a series of years on the books of the public works department and have been repaired and otherwise dealt with, unchallenged, as government buildings, shall be deemed to be the property of the government. Churches built wholly or in part by private contributions which have not been so borne, repaired or dealt with, but which may be taken over on behalf of the government, under sanction of competent authority, shall be brought on the books of the public works department as the property of the government.

RULE XXVII.—All churches which are the property of the government shall be in charge of the executive engineer, and shall be repaired under the ordinary rules of the public works department. In every case in which any alteration in a church belonging to the government, which affects its structure or its permanent fittings, may be desired by the chaplain or other clergy, the executive engineer must be consulted and his consent obtained in writing before the alteration is carried out.

Compensation for accommodation in churches neither belonging to, nor rented by, the government.

RULE XXVIII.—The rate of compensation for sittings for Roman Catholic soldiers shall be determined by the public works department with reference to the value and description of the accommodation provided, subject to a limit of Rs. 3 per seat per annum, broken periods counting as a year.*

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* Government of India, public works department, circular resolution no. 33, dated Fort William, the 13th December 1881.

General application of code rules regulating grants for compensation for sittings provided for British-born soldiers in Roman Catholic and other chapels, from 1st January 1885.

* * * * * *

Resolution.—In the papers read above, it is shown that the rules published in 1877 regulating the scale on which charges for compensation for sittings provided for soldiers in Roman Catholic and other chapels should be admitted are not applied generally, and that there are some

RULE XXIX.—The number of sittings for which compensation is allowed will be regulated by the highest attendance during the year of soldiers and their families (two children being counted as one adult) actually quartered in the station, subject to the same limit as is imposed in the case of the number allowed in churches built at government expense (rule VI), the maximum allowed being 300 for a regiment of European infantry or 33 per company.

† NOTE.—Compensation may be charged for sittings provided for British-born officers and non-commissioned officers (including families), employed on the staff or with Native regiments, in addition to the number of sittings allowed under rule VI.

RULE XXX.—The outlay will appear in the department budget estimates and accounts under the head of civil buildings—repairs.

RULE XXXI.—Charges for compensation require the previous sanction of the government of India, and must be supported by a certificate from the officer commanding the station of the numbers of Roman Catholic soldiers and women and children for whom accommodation has been obtained, and by a receipt for the money paid. Such charges as have once been approved by the government of India need not be resubmitted annually for sanction, but may be paid on the authority of the local government or administration, subject to the conditions under which the original sanction was obtained.

RULE XXXII.—Compensation may be paid for Roman Catholic state railway servants for whom church accommodation has not been provided by the government, the number of sittings being determined in the manner provided in rule XI-B, the certificate being furnished by the manager of the railway, and the sanction of the director general of railways being previously obtained. The charge will be debitable to the revenue account of the railway.

RULE XXXIII.—Compensation may be paid, with the previous sanction of the government of India, for Protestant soldiers or state railway servants‡ under circumstances similar to those under which the same would be payable in the case of Roman Catholics.

Annexure A.

Extract from the proceedings of the government of India in the home department,— No. 6—370-382 *(Ecclesiatical), dated Simla, the 9th November* 1876.

Read home department resolution nos. 314 to 318, dated 6th October 1875, appointing a committee to report upon the following matters connected with ecclesiastical administration :—

(1) The framing of joint estimates for expenditure on cemeteries or churches by the executive engineer and clergyman in charge.

(2) A revision of establishments for cemeteries according to their area.

chapels which receive fixed grants in excess of scale under special orders of the government of India. It is, however, considered expedient that the rules of 1877, which are considered quite liberal enough in themselves, should be applied without exception from a fixed date. The governor general in council has therefore resolved that, from 1st January 1885, the rules of 1877, incorporated in public works department code, (fourth edition) * chapter XI, paras. 58 to 61, shall be enforced in their entirety, and that all special grants sanctioned, from time to time, in individual cases should cease from and after the date specified.

2. This order will apply only to chapels for which fixed grants have been specially assigned, and is not intended to disturb the arrangements in those cases in which special grants have not been assigned and where the rules in question have already been brought into effect.

* See rule XXXI of this appendix.

† Note inserted by public works department circular no. 16 of 25th September 1885.

‡ The words "not belonging to the Church of England" after "servants" which were in the original resolution, omitted by public works department circular no. 16 of 25th September 1885

RULE 1.

Annexure A.

(3) The size of monuments and amount of ground that may be enclosed.

(4) Provision for planting cemeteries and preserving them in decent order.

(5) Mode of supply of certain articles of church furniture.

(6) The substitution of three for two classes of churches with respect to the expenditure allowed for them by government.

Read—

The report of the committee, dated 29th October 1875.

RESOLUTION.—The report of the committee has been considered by the governor general in council, who desires to express to the committee his satisfaction at the result of their labours.

The following rules have been approved relative to the subjects referred to the committee for report:—

1. Churches and cemeteries have already been divided into two classes: (1) those in stations where there are military cantonments and the military works in which are under the charge of the inspector general of military works, and (2) those in other military cantonments and civil stations.

Public works department no. 486 A—G, dated 13th July 1874.

In both classes of stations joint estimates* of expenditure should be framed annually by the undermentioned officers:—

(*a*) In the case of all expenditure connected with establishments, *e.g.*, pay of servants, alterations in their pay or number, &c.; also all expenditure by the government connected with the provision of articles of church furniture supplied by the civil department. } By the chief magistrate of the district and by the chaplain.

(See financial department resolution no. 87, dated 9th January 1875.)

(*b*) In the case of all expenditure connected with repairs and additions to church fabric, to church compound or cemetery walls, to cemetery gates, walls, wells, chaukidars or other church servants' houses, provision of necessary appliances for graves or for the repair of tombs or for the planting of trees and shrubs in cemeteries and keeping the same in decent order; also all expenditure by the government connected with the provision of articles of church furniture supplied by the public works department. } By the executive engineer and by the chaplain.

(See financial department resolutions no. 87, dated 9th January 1875; no. 2024, dated 31st March 1875; and no. 675, dated 9th February 1876.)

The estimates of expenditure to be prepared by the executive engineer and the chaplain should show distinctly the probable charge under each of the following heads:—

(i) New works connected with additions to existing churches and improvements to church compounds.

(ii) New supplies of furniture for churches and sanctioned articles of church use.

(iii) New works connected with additions to existing burial-grounds.

* The estimates should be for the financial year, and should be prepared in advance as is prescribed for other budget estimates.

(iv) Repairs to churches and church furniture and maintenance of church compounds.

(v) Repairs to burial-grounds to be executed by public works officers.

(vi) Repairs to burial-grounds, including planting and cleaning, to be entrusted to the chaplain or chief civil or military officer of the station or cantonment under para. 4.

It would be convenient if distinct estimates were prepared for each of these classes of expenditure.

The provision of funds to meet the charges above enumerated will be made in the budget estimate of the public works department. The estimates for the same will be subject to the scrutiny of, and be passed by, the superintending or chief engineer or local government or administration, according to the rules in force in the public works department.

In stations in which the churches and burial-grounds are under the local governments and administrations in which the provincial service arrangements are in force, the charges debitable to the public works department will be provided for in the provincial public works budget estimate. In other provinces and in the military works branch the charge will be provided for in the imperial public works budget estimate under civil buildings.

2. The following scale of establishments should be maintained at all cemeteries :—

(i) for a cemetery of which the area is five acres or less, one málí-chaukidár ;

(ii) for a cemetery of which the area is more than five and less than 10 acres, one málí-chaukidár and one assistant cooly ;

(iii) for a cemetery of which the area is more than 10 and less than 15 acres, one málí-chaukidár and two assistant coolies ; and

(iv) for a cemetery of which the area is more than 15 acres, one málí-chaukidár and three assistant coolies.

It is left to the local governments and administrations to determine the proper wages to be given to each servant. The cost of this establishment will be charged to provincial services in the case of those local governments and administrations in which the provincial service arrangements are in force, and in the case of other local governments and administrations and the military works branch of the public works department to imperial funds. In either case the charge will be included in the civil budget estimate.

* * * *

4. No portion of the receipts from cemeteries and church compounds should be retained by any government officer to be directly expended by himself ; all such receipts should be paid into the civil treasury to the credit of the public works department. In the case of receipts from cemeteries and church compounds in charge of the military works branch, and under those governments and administrations in which the provincial service arrangements are not in force, the credit will be treated in the public works accounts as a receipt under imperial public works revenue. In the case of the other governments and administrations, the credit will be raised to provincial service public works revenue. But the

Annexure A.

amount passed upon the joint estimate framed by the executive engineer and chaplain to provide for planting a cemetery and preserving it in decent order should be entrusted to the chaplain where there is one. Where there is no resident chaplain, the amount should be placed at the disposal of the chief magistrate on the spot, or of the senior military officer if the cemetery is attached to a military cantonment. The necessary funds for the purpose will be advanced by the executive engineer concerned to the chaplain or civil or military officer. Bills for the expenditure should be rendered by the officer to whom the advance has been made, either monthly or otherwise to the executive engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off, the advance will be placed in the miscellaneous advance account of the executive engineer. All planting of shrubs and trees by private persons in cemeteries should be under the control of the chaplain if resident, otherwise under that of the magistrate or senior military officer as the case may be. When practicable, a well should be sunk in or near every cemetery.

* * * *

5. It should be understood that the government cannot provide cemeteries at the public expense for Native Christian communities.

NOTE.—Where their number is small, the question is of little importance and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for his lordship's (the bishop's) consideration whether, if the necessity of dealing at the present time with this matter of Native Christian interment be in his judgment unavoidably established, it should not be carefully examined in consultation with the several local governments, having regard to the diverse needs and circumstances of the population in each separate province.

Ecclesiastical proceedings, November 1877, no. 15.

* * * *

Home department letter to the ven'ble the officiating archdeacon of Calcutta, no. 110, dated the 22nd May 1883.

In regard to churches and cemeteries situated within the limits of a military cantonment, the government of India have decided—

(1) that the chaplain is required to obtain the permission of the officer commanding the station before ordering a tree to be cut down in a cemetery or church compound situated within the limits of a cantonment;

(2) that the officer commanding the station may order a tree to be cut down in the cemetery or church compound without the chaplain's consent;

(3) that it rests with the chaplain to sell the trees cut down in the cemetery or church compound, the proceeds being paid in, as required by the standing rules, to the civil treasury to the credit of the public works department; and

(4) that the consent of the commanding officer should be obtained in respect of all repairs or alterations over which he or the cantonment committee may exercise control under the contonment rules and regulations.

Home department letter to the ven'ble the officiating archdeacon of Calcutta, no. 148, dated the 26th June 1883.

These orders, however, do not interfere with the duty of the chaplain to see that the cemetery is kept clean of rank vegetation, shrubs, and undergrowth which are not included under the designation of trees.

Annexure A.

Extract from the proceedings of the government of India in the financial department, no. 2202 *(Expenditure),—dated Simla, the* 15*th August* 1876.

Read the undermentioned papers relative to the reduction of minor charges on account of church establishments in India :—

* * * *

RESOLUTION.—After consultation with the several local governments and administrations, it was decided in February 1875 to reduce the cost of church establishments in India. To carry out this decision, the scale of charges (shown in the margin) was fixed for general adoption, with the reservation that in some places somewhat higher charges might be allowed under exceptional circumstances; and that in the case of third class (non-military) churches, with fluctuating and very limited congregations, a moderate fixed allowance might be granted for lighting and sacramental elements. In accordance with this decision the several local governments and administrations were requested to submit a fresh classification of military churches, and a scale of charges in accordance with the principles thus laid down.

First class (churches, the property of the government, containing more than 400 sittings at stations where there are European troops):—

	Rs.
1 Clerk	12
1 Chuakidar-bearer	6
1 Water-carrier	5
1 Sweeper	4
Lighting	20
Total	47 a month.

Second class (churches, the property of the government, containing less than 400 sittings at stations where there are European troops) :—

	Rs.
1 Chaukidar-bearer	5
1 Sweeper	4
Lighting	10
Total	19 a month.

Third class (churches, the property of the government, at stations with no troops, or with only Native troops) :—

	Rs.
1 Chaukidar-bearer	5 a month.

2. After consideration of the reports called for, the governor general in council is pleased to pass the following orders.

3. If a clerk is now employed in any second class military church he need not be dismissed; the full reduction of the establishment must await the occurrence of a vacancy.

4. In Madras, including Mysore, but excluding Berar, there are 56 churches* and the cost of establishments on the scale laid down by the government of India would amount to Rs. 700 a month as against a present charge of Rs. 1,917¼. The government of Madras recommends, however, that the pay of chuakidar-bearers be fixed at Rs. 7 instead of Rs. 5 each a month; that an establishment of Rs. 47 a month be allowed to the church at Black Town; and that to 5 of the remaining 36 third class non-military churches, the marginally noted† special allowances be allowed. These proposals are approved with effect from 1st April 1877. A tabular statement showing the financial results of the measure, and including as a temporary charge the pay of such clerks as are now on the establishments of the 2nd class military churches, should be forwarded for formal sanction.

	Number of churches.
* 1st class (military)	8
2nd do. (do.)	6
3rd do. (non-military)	42
Total	56

	Rs.
† 1 Bearer	7
1 Sweeper	5
Lighting allowance	18
Total	30 each.

* * * * * *

Annexure A.

Extract from the proceedings of the government of India, department of finance and commerce, no. 3874, *dated Simla, the 3rd November* 1881.

Read again—

(1) Resolution of the government of India in the financial department, no. 2202, dated the 15th August 1876, directing a reduction of minor charges on account of church establishments in India, and fixing the scale of charges for general adoption, with effect from the 1st April 1876 in some and from the 1st April 1877 in other cases.

* * * * * *

(2) Order no. 572, dated the 12th May 1881, forwarding a copy of the abovementioned resolution to the military department for information and guidance, with the intimation that the scale of charges mentioned above (which are debitable to the military department on account of Roman Catholic churches) should have effect from the 1st April 1880.

Read also—

(3) A letter from the military department to the controller of military accounts, Bengal, no. 1246 S.-D., dated the 26th August 1881, sanctioning as a very special case, the grant to the Roman Catholic chaplain, Fort William, of the difference of lighting allowance between Rs. 33 and Rs. 47 a month, with arrears from the 15th August 1876 up to the 1st January 1881, and intimating that final orders in regard to the allowances admissible to Roman Catholic churches generally will be shortly passed.

Resolution—On reconsideration, the governor general in council is pleased to declare that the resolution of the 15th August 1876 read in the 1st section of the preamble is inapplicable to Roman Catholic churches. Those churches are mostly not the property of the government, and it is only to churches owned by the government that the resolution applies. Moreover, the application of the resolution to Roman Catholic churches would have the effect in the majority of cases of largely reducing the allowances now given to them, and the governor general in council does not consider that their reduction would be expedient.

2. Under this decision the increased grant passed in the military department for the Roman Catholic church of St. Patrick, Fort William, should be discontinued.

No. 7, dated Fort William, the 9th January 1878.

From—J. O'Kinealy, Esq., offg. secy. to the govt. of India,

To—The secretary to the government of Madras.

I am directed to acknowledge your letter, dated the 2nd January 1877, no. 2, submitting for approval the proceedings of the Madras government determining the proposed scale of establishment for the cathedral.

2. In reply I am to say that the governor general in council is pleased to fix a limit of Rs. 400 per mensem as the maximum grant towards the maintenance of the establishment of the cathedral with effect from the 1st April 1878.

* * * * * *

Annexure A.

Extract from the proceedings of the government of India in the department of finance and commerce, no. 4016, *dated Simla, the 9th November* 1881.

Read—

Office memorandum from the military to the home department (ecclesiastical), no. 1618 S.-D., dated the 17th October 1881, proposing a general rule to regulate the incidence of charges on account of clerical and menial establishments for religious services in connection with the troops.

Original enclosures returned.

The undersigned is desired to acknowledge the receipt of the docket from the home department, no. 75, dated 5th May 1881, on the subject of the provision of a clerical and menial establishment for Presbyterian religious services in connection with the troops. The case in point is that of the 72nd Highlanders.

From adjutant general in India, no. 2795B., dated the 29th June 1881.
From controller of military accounts, Bengal, no 10642. Return requested.

2. In reply, he is to forward the correspondence marginally noted, and to suggest that as (in regard to the general question) there would seem to be some doubt as to the proper incidence of charges on account of such establishments, the present opportunity be taken to settle the question finally.

3. The present rule as regards chaplains is understood to be as follows, *viz.* : —

The Church of England chaplains and the church establishments are paid in the civil department, even though employed in a cantonment solely for the use of the troops.

The pay of Roman Catholic chaplains and of the chapel establishment engaged in the service of the troops is borne by the military department.

The pay of the Presbyterian chaplains and of the church establishments at ordinary stations is borne by the civil department, but the pay of Presbyterian chaplains with Highland regiments is a military charge.

4. It seems, therefore, to the military department right that the charge on account of establishments for the church services of Highland regiments should also be a military charge, when the chaplain employed in the services is paid by the military department, and that in all other cases where there is a service performed for Presbyterian troops by a civil Presbyterian, Wesleyan, or other chaplain, the charge for his services and any temporary establishment should be borne by the civil department.

5. The military department consider that the above would be a clearly defined rule which would prevent the mistakes which appear to have been made on more than one occasion in regard to the debit of such charges, and the undersigned is to recommend its adoption to the home department.

* * * * * *

RESOLUTION.—The rule proposed in paragraph 4 is sanctioned.

APPENDIX E.—FURNITURE, &c., TO BE SUPPLIED TO THE MILITARY DEPARTMENT BY THE P. W. D.

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P. W. D. Code, Paras. 1068, 1074, 1233.

Section i.—List of Furniture, &c., authorised for Regiments and Departments to be supplied through the Barrack Department.

Articles.	Where required and for what purpose.	Authorised proportion.	Remarks.
Arm rack ...	Guard-room.	One per guard-room of British and Native troops, whether in public or private buildings, and to all permanent guards, including those of general officers, officers commanding stations and regiments, officers' mess, hospitals, &c.	The size of the rack to be regulated by the number of men for whom the guard-room is constructed.
Boards, cutting, collar-maker's, 6′×3′×2″.	Collar-maker's shop.	One per battery of horse, field, heavy and mountain artillery.	....
Gratings.	Lavatories, wash houses. &c.	....	These are to be looked upon as fixtures.
Harness racks.	Artillery harness.	According to requirements on special indent for temporary harness-rooms not on the standard plan.	All harness-rooms should, as a rule, be provided with fixed harness racks.
Punkahs ..	Barracks ..	According to requirements.	Fringes to be supplied by the commissariat department.
	Officers' quarters.	According to requirements in the first instance.	Fringes to be supplied by the commissariat department. Renewals of punkahs, poles or frames to be supplied, or paid for by occupants.

List of Furniture, &c., authorised for Regiments and Departments. [Section i.

Articles.	Where required and for what purpose.	Authorised proportion.	Remarks.
Punkah, connecting bars.	Barracks ..	According to requirements.	....
Punkah, suspending rods or ropes.	Do.	Do do.	....
Punkah, suspending rods or ropes.	Officers' quarters.	According to requirements in the first instance.	Renewals of suspending rods or ropes to be paid for by occupants.
Furniture for Horse Infirmaries.			
....	....	....	Blocks and pulleys for slings for horse infirmaries of royal artillery and British cavalry are to be provided as fixtures by the public works department.
Furniture for Native Army Normal School at Bangalore.			
Punkahs ..	School ..	Three ..	Fringes by the commissariat department.
Furniture for Workshops.			
Benches, wood, carpenter's, small.	Wheeler's workshop.	One per battery of horse, field, heavy, and mountain artillery.	....
Frames, wood, for bellows, smith's.	Shoeing sheds.	One per battery of horse, field and mountain artillery.	....
Furniture for issue to Hospital Apprentices studying at the Madras Medical College.			
Racks, clothes.	Hanging clothes.	One per student ..	....

NOTE.—All the articles of furniture authorised in this list are for British troops, except where specially allowed for Native troops.

Section ii.—List of Articles of fixed Apparatus for Gymnasia.

Articles.	1st-class gymnasium.		Regimental gymnasium.		Remarks.
	Number of plate in standard plan.	Number to be issued.	Number of plate in standard plan.	Number to be issued.	
Bars, horizontal	...	1	...	...	
Do. horizontal iron ...	VI	...	...	...	Should be used more as a support to the building than as a horizontal bar.
Beam, horizontal	VII	1	...	...	
Do. great, cross ...	III	1	II	1	
Fort or prepared wall ...	II	1	...	...	
Ladder, bridge	I	1	I	1	
Do. elastic	VIII	1	...	...	
Octagon	IV	1	...	...	
Shelf	V	1	III	1	

NOTE—When skittle alleys are taken over by the public works department from a regiment leaving a station, the responsible officer should see that the pins and balls are handed over by the regiment departing, in good order, or that a charge is made against the regiment for repairs, &c.

Section iii.—List of Articles for Ordnance Stores.

Articles.	Proportion allowed by regulation.	Surplus to be kept by regiments.	
	** Fire-engines and their Appurtenances.*		
Buckets, wooden, small.	20 per company barrack having thatched roofs and water tanks.	...	None.
Ladders, bamboo.	8 per fire-engine for tiled barracks. 16 per fire-engine for thatched barracks.	One or two	For each building.
Ladders, fire, bamboo.	For public buildings occupied by Native troops and for such departmental buildings as are liable to fire. To be supplied on indent in the proportion which will be communicated by superintending engineers.	None.	To be supplied by the public works department except for ordnance buildings where there is an arsenal, in which case they should be provided by the ordnance department.
Ropes, with hooks at the end.	2 per twenty buckets for barracks with thatched roofs.	...	None.

* See also code paras. 1238-42.

APPENDIX F.—CLASSIFICATION.

Classification of receipts and charges of the public works department.

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Section i.—Executive Engineers' Cash Abstract Books.

P. W. D. Code, Paras. 1840, 1842.

A.—Cash Receipts.

Head in Cash Abstract Book.	Explanatory Notes.
To Civil Department—	
II. Remittances from civil to public works department—	
Cheques of public works officers...	For total amount of cheques drawn during the month.
III. Items adjustable by civil department—	
Revenue in public works department to be credited upon civil books—	
Excluded local fund receipts.	See sec. iii-A.
Miscellaneous	For revenue of civil department realised in the public works department.
Subscriptions to service funds ...	For receipts on account of (1) Bengal military fund, (2) Bengal orphan fund, (3) Madras military fund, (4) Bombay military fund, and (5) Uncovenanted service family pension fund. To exclude subscriptions to Indian service family pensions which will be credited to the military department of the presidency to which

 Cash Abstract Books.

A.—Cash Receipts.

Head in Cash Abstract Book.	Explanatory Notes.
To Civil Department—*concluded.*	the subscriber belongs. The details will be given in form no. M 44. Deductions for service fund subscriptions of officers of the consulting engineer's establishment will be credited to this head and not treated as a transfer to and from the guaranteed railway account.
III. Items adjustable by civil department—concluded.	
Subscriptions to general family pension fund.	
Do. to Hindu family annuity fund.	
Do. to Bengal Christian family pension fund.	
Gain by exchange	See code paras. 2041 and 2046.
Miscellaneous	See sec. v.
IV. Items adjustable by public works department—	
Payments for land for public works	These payments will generally be made by the civil department and advised by the examiner to executive engineers.
Inter-departmental charges to public works department—	
Forest department	For any supplies from or payments made by the forest department on account of the public works department.
Other departments	For convict labor and for value of instruments obtained from the mathematical instrument department at Calcutta. See also sec. v., head IV.
Transfers—miscellaneous ...	For one-fifth freight at the rate of exchange fixed for the year paid by the civil department for stores supplied from England; and for any other payments made by the civil department for public works which cannot be placed under any of the preceding heads.
To Central Adjusting Account ...	Includes all transactions with the military, marine and postal departments, *e. g.*:— Payments made by the military department on account of the public works department; subscriptions to the Indian service family pensions; recoveries of sums due to the

Cash Abstract Books. [**Section i.**

A.—Cash Receipts.

Head in Cash Abstract Book.	Explanatory Notes.
	military department by officers and subordinates attached to the public works department; and fees on commissions of military officers.
	Marine transactions are divided into two sections, "imperial", and "excluded local, port funds." The first includes dockyards and sea-going vessels; the accounts of these form a separate section of account under the management of the controller of military accounts, Calcutta, and it is for the distinct record of such transactions that the head is provided. The second comprises light-houses, ports, and port officers. Any debits and credits on these accounts will be adjusted in the exchange account with the civil department.
To Telegraph Department... ...	For payments made by the telegraph on account of the public works department.
To Transfers of the Public Works Department—	
Divisional	To include advances to civil officers rendering accounts to the examiner. Under this head the following transactions will be placed:— Amounts advanced or paid by other divisions to officers joining the division concerned, or belonging to it, on leave. Other authorised payments made by other divisions on account of the division concerned. Cash and suspense balances other than stock in hand belonging to divisions amalgamated with the division concerned. (The last case will be very rare, and the entries should be made in communication with the examiner.)
General branch... ... Irrigation branch ... State railways	Transactions of the same kind as those mentioned above relating to divisions in other provinces, or to another branch of the same or other provinces or to state railways in the

A.—Cash Receipts.

Head in Cash Abstract Book.	Explanatory Notes.
	same or other provinces, will be credited to general branch, irrigation branch, or state railways, as the case may be.
	Where there are irrigation receipts in a division of the general branch, the details would be posted in the irrigation abstract book and transferred in lump sum to the sub-head "irrigation branch."
To Guaranteed Railways	For any payments or work done (such as for carriage of stores, &c.,) that may be made by guaranteed railways on account of the division.
To London Account—	
Stores	For expenditure incurred in England for provincial and local services, works for Native states, &c., as advised by the examiner to the executive engineer. Exchange on these payments will be credited to "civil department—gain by exchange."
Miscellaneous	For recoveries of payments made in England to families of public works subordinates, and any other special recoveries in India of payments in England, which may be directed to be credited to this head. Exchange on these payments will be credited to "civil department—gain by exchange."
To Imperial Revenue Receipts—	
Military Works ...	See sec. iii.-A.
To Income Tax.	
To Provincial Revenue Receipts ...	See sec. iii.-A.
To Incorporated Local Fund Receipts (under Madras Act V of 1884.)	
To other Incorporated Local Fund Receipts.	

Cash Abstract Books. **[Section i.**

A.—Cash Receipts.

Head in Cash Abstract Book.	Explanatory Notes.
To Suspense Accounts to be treated as a reduction of charge against *Provincial* **Grant—**	To the heading "suspense accounts to be treated as reduction of charge against budget grant," the name of the particular grant concerned should be added. This in Madras is usually provincial. See code para. 1980.
Stock purchases and sales ...	For recoveries of value of stock sold on credit; the sale having been debited to stock purchases and sales.
Stock	For recoveries of value of stock sold for cash, when not passed through stock purchases and sales account.
Miscellaneous advances	For recoveries by cash or adjustment of sums charged to this head.
London invoices	For amount of invoices received from England as advised by the examiner to the executive engineer.
London stores	For amount of stores received from England and debited to stock, or a final head of account.
To debits during the month to the Indian Books by credits to "Expenditure in England" for value of English Stores received and other Items charged off in England—	For amount of payments by the secretary of state in England for imperial works, as advised by the examin[illegible] to the executive engineer.
Military works.	
Civil works.	
To Suspense Accounts (not affecting the Budget Grant)—	
Deposits—Ordinary	For cash received in[illegible] from subordinate[illegible] &c.; security of [illegible] receipts held in dep[illegible] information.
Do. —Contributions	For contributions for [illegible] whether realised in th[illegible] department, or i[illegible] ment and brough[illegible] works books.
Civil engineers' provident fund	See appendix B.
Takávi advances	For amount of certificates accept[illegible] civil officers of value of work d[illegible]

A.—Cash Receipts.

Head in Cash Abstract Book.	Explanatory Notes.
To Suspense Accounts (not affecting the Budget Grant)—*concluded.*	
Barrack supplies	For value of new supplies and repairs to barrack furniture recovered from the commissariat department and credited to this head in those provinces in which the Bengal army barrack regulations are not in force.
Famine relief works ...	For amount credited to this head by debit to other heads of service.
Refunds of Expenditure against Budget Grant to be deducted from charge side of Cash Abstract Book.	Only the particular grant concerned (imperial, provincial, or local) will be opened, with heads (original works, repairs, &c.,) under each grant to which the refunds relate and to which they are to be credited.
Total of heads to be carried into the Cash Account Current.	
Add heads to be excluded from the Cash Account Current—	The following three heads will be excluded from the cash account current, but will be entered in the cash abstract book with the balances, to bring out the grand total for check and comparison with the cash books.
...n treasury	For cheques cashed and money placed in chest.
...credit	For letters of credit granted in favor of the executive engineer by the provincial accountant general at the requisition of the examiner.
...ithin the division ...	For transfers from one sub-division to another within the division.
...hest.	
...y drawing account.	
...as per Cash Book ...	To be compared and agreed with cash books.

B.—Cash Payments.

Head in Cash Abstract Book.	Explanatory Notes.
By Civil Department—	
I. Remittances to civil from public works department—	
Payments into treasuries by officers of the public works department	See code para. 1602.
III. Items adjustable by civil department—	
Inter-departmental charges by public works department— Forest department. Other departments.	For any charges incurred on account of the forest or other departments.
Expenditure in public works department chargeable upon civil accounts— Excluded local fund expenditure. Miscellaneous. Expenditure against local loans	For expenditure incurred by the public works department on account of works paid for from a loan, of which the account is kept in the civil department. This head is only to be opened on the special orders of the examiner.
Famine relief	Abnormal charges, or loss on famine works only, will be debited to civil department under this head.
IV. Items adjustable by public works department—	
Payments into treasuries by civil officers on account of public works department— Public works revenue Miscellaneous receipts of public works department.	The distinction between these two ... heads is that the entries un... former are to be ...ited to ... while those und... be credited to c... cases the examiner ... executive engineer ... to be placed under ...
Contributions in aid of public works	The amount ... head by c... communica... gineer by ...

B.—Cash Payments.

Head in Cash Abstract Book.	Explanatory Notes.
By Civil Department—*concluded.* *IV. Items adjustable by public works department*—concluded. Inter-departmental charges by P. W. D.—	
Other departments ...	The value of instruments returned by the public works department to the mathematical instrument department, Calcutta, will be shown under this sub-head. The debits will be raised upon advices received from the examiner in response to credits given by the civil department.
Transfers—miscellaneous ...	For any payments other than those detailed above that may be made to, or on account of, the civil department which cannot be placed under any of the preceding heads.
By Central Adjusting Account ...	For any payments that may be made on account of the military, marine or postal departments. See explanation against this head on the receipt side, A.
By Telegraph Department ...	For any payments that may be made on account of that department.
By Transfers of the Public Works Department— Divisional. General branch. Irrigation branch. State railways. State outlay on guaranteed railways.	See explanation against this head on the receipt side, A. The amounts to be placed under this head will, of course, represent the issues from the division to other divisions, or to divisions in other provinces, or to the irrigation branch of the same or other provinces or to state railways. In cases where expenditure is incurred in the general branch on account of works and repairs for the irrigation branch, the outlay incurred would be posted in detail in the irrigation abstract book, and transferred in lump sum to the sub-head "irrigation branch." Payments made to the consulting engineer for guaranteed railways and his establishment will be placed under the sub-head "state outlay on guaranteed railways."
...stablishment ... ...ls and plant ...	Charges which have to be distributed according to certain percentages to different funds, are placed by the executive engineer under these heads. The distribution is afterwards carried out in the examiner's office.

Cash Abstract Books. [**Section i.**
B.—Cash Payments.

HEAD IN CASH ABSTRACT BOOKS.	EXPLANATORY NOTES.
By Guaranteed Railways	For payments made on account of guaranteed railways. N.B.—Payment of salary of the consulting engineer for guaranteed railways and his establishment is chargeable to the head "transfers of the public works department."
By Expenditure against Imperial Budget Grant—Final Heads—	
Military Works—	
Original works.	
Repairs.	
Establishment.	
Tools and plant.	
Profit and loss.	
Barrack department.—	
New supplies.	
Repairs and carriage.	
Establishment.	
CIVIL WORKS—	
Civil buildings—	
Original works.	
Repairs.	
Communications—	
Original works.	
Repairs.	
Miscellaneous public improvements—	
Original works.	
Repairs.	
Establishment.	
Tools and plant.	
Profit and loss.	
By Expenditure against Provincial Budget Grant—Final Heads—	
Original works.	
Repairs.	
Establishment.	
Tools and plant.	
Profit and loss.	
By Expenditure against Incorporated Local Funds (under Madras Act V of 1884)—	
Original works.	
Repairs.	
Establishment.	
Tools and plant.	
Profit and loss.	

Cash Abstract Books.

B.—Cash Payments.

Head in Cash Abstract Book.	Explanatory Notes.
By Expenditure against other Incorporated Local Funds— Original works. Repairs. Establishment. Tools and plant. Profit and loss.	
By Suspense Accounts to be treated as an addition to charge against *Provincial* Grant—	See note against this head on the receipt side, A.
Stock purchases and sales ...	For cash paid for purchases and advances to contractors for supply of stock.
Stock	For payments for stock received but not passed through the stock purchases and sales account; for manufacture and carriage of stock materials; and for value of stores received from England.
Miscellaneous advances	Including all items which cannot be charged to any specific head or work; such as; advances to members of the department, payments on account to laborers or mechanics who are to be employed on various works; advances to chief or superintending engineer, or examiner's offices; expenditure incurred for stamped forms of contract bonds; cost of service books kept in store for sale to employés; items representing retrenchments or errors in account, and charges held in balance for want of information.
I don invoices	For expenditure in England, corresponding to "London account, stores" or "debits to the Indian books by credits to expenditure in England" on the receipt side, A.
n stores	For amount of invoices of stores received from England, corresponding to credit to London invoices on the receipt side, A, and payments in India for carriage of such stores. If in any case stores are obtained from England for provincial works in a division classed as imperial, distinct

Head in Cash Abstract Book.	Explanatory Notes.
	headings of "London invoices, provincial," and "London stores, provincial," will be necessary for the record of the transactions under provincial. The same remark applies to English stores obtained for imperial works in a division classed as provincial, the heads to be opened being "London invoices, imperial," and "London stores, imperial." But such cases will be rare, and the additional heads should only be opened on the orders of the examiner.
By Suspense Accounts (not affecting the Budget Grant)—	
Deposits—Ordinary...	For refund of deposits to subordinates, contractors, &c.
Do. —Contributions	For expenditure on works defrayed from contributions.
Civil engineers' provident fund ...	See appendix B.
Takávi advances	For payments.
Barrack supplies	For value of supplies and repairs to barrack furniture in those provinces in which the Bengal army barrack regulations are not in force.
Famine relief works	For expenditure incurred on this account and debited to this head pending final adjustment.
Refunds of Revenue—	To be deducted from the funds concerned at the foot of the abstract of cash receipts.
Imperial.	
Provincial.	
Incorporated local.	
Excluded local.	
Total of heads to be carried into the Cash Account Current.	
Add heads to be excluded from the Cash Account Current—	The following two heads will cluded from the cash acco rent, but will be entered in abstract book with the ba check and comparison wit total as per cash books.
Cash from treasury	For cheques issued for th obtaining cash for cur ments that are not p The amount will co that under the same h ceipt side, A.
Transfers within the division ...	For transfers fro another withi

Cash Abstract Books.

B.—Cash Payments.

HEAD IN CASH ABSTRACT BOOK.	EXPLANATORY NOTES.
By Balance at end of Month—	
Cash in chest (including imprests).	
Drawing account.	
Grand Total as per Cash Book, cash and treasury columns ...	To be compared and agreed with cash books.
Add amount of credits to "Cheques of P. W. officers" already debited to service heads concerned in the cash book.	
Total as per adjustment book	To be compared and agreed with adjustment books.

C.—Subsidiary for Receipts, Irrigation.

Head in Cash Abstract Book.	Explanatory Notes.
Imperial revenue receipts :—	
XXIX. Major works.—Direct receipts.	Receipts from productive and protective public works will be classed under this head. For detail, see sec. iii B.
XXX. Minor works and navigation.—	Receipts from other than productive or protective public works will be classed under this head.
Agricultural works.	
Works for which neither capital nor revenue accounts are kept.	
Works for which capital and revenue accounts are kept.	
Provincial revenue receipts.—	
(Detail as above under XXX. Minor works and navigation).	
Receipts on capital account to be credited to expenditure.	
To debits during the month to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England.	
Total to be credited to transfers irrigation in the general cash abstract book.	
Refunds of expenditure against grant to be deducted from the charge side.	

D.—Subsidiary for Payments, Irrigation.

HEAD IN CASH ABSTRACT BOOK.	EXPLANATORY NOTES.
Famine Relief and Insurance :—	For outlay on works admitted and sanctioned under this head by the government of India.
35.—Construction of protective irrigation works— Works. Establishment. Tools and plant.	
Irrigation :—	
42. Major works—working expenses— Extensions and improvements. Maintenance and repairs. Compensation. Establishment. Tools and plant.	For expenditure on revenue account of productive public works.
Refunds of revenue.	For items to be entered under this head, see code para. 1871.
43. Minor works and navigation.— Agricultural works. (Sub-divided into original works, repairs, establishment, tools and plant, refunds of revenue). Works for which neither capital nor revenue accounts are kept. (Sub-divided as above). Works for which capital and revenue accounts are kept. Capital.— (Sub-divided as under 35.—Construction of protective irrigation works). Revenue.— (Sub-divided as under 42.—Major works.—Working expenses).	For expenditure on works not classed as productive or protective.
N.B.—The classification under 43.—Minor works and navigation, may be repeated for provincial works, if necessary.	

Cash Abstract Books. [Section i.

D.—Subsidiary for Payments, Irrigation.

Head in Cash Abstract Book.	Explanatory Notes.
Capital expenditure on public works not charged against revenue :— 48.—Irrigation works. Sub-divided as under 35—Construction of protective irrigation works). Total to be debited to transfers irrigation in the general cash abstract book.	For expenditure on capital account of productive public works. See code paras. 1490 *et seq*.

Section ii.—Executive Engineers' Stock Abstract Books.

P. W. D. CODE, PARA. 1853.

1. The transactions of executive engineers in regard to receipts and issues of stock will be classified in the stock abstract book under heads corresponding to those in the cash abstract book for cash transactions.

2. Such heads as the following will obviously never appear in the stock abstract book:—

Cheques of public works officers.
Subscriptions to service and other funds.
Gain by exchange.
Payments for land.
Payments into treasuries by officers of the public works department, and so forth.

3. The last four columns of the stock abstract book of receipts and issues will be the following:—

Transfers within division.

Total $\frac{\text{debits}}{\text{credits}}$ to stock not included in cash abstract book.

Add $\frac{\text{debits}}{\text{credits}}$ to stock included in cash abstract book.

NOTE.—*Debits.*—For amount of cash paid for purchase of stock.
Credits.—For cash realised by sale of stock.

Total as per sub-divisional abstracts of $\frac{\text{receipts}}{\text{issues}}$.

4. Deductions will be made at foot of parts I and II of the stock abstract book to eliminate transfers within division from the second and fourth columns above referred to, and to bring out the total to be $\frac{\text{debited}}{\text{credited}}$ in stock account current.

Section iii.—Public Works Revenue.

P. W. D. Code, Para. 1838.

A.—General Branch.

The following classification will be used where necessary for each of the undermentioned classes into which public works revenue in this branch is divided, *viz.* :—

Imperial revenue receipts—military works.

Provincial revenue receipts—

Local fund do. { 1.—Incorporated local funds { *a.* Under Madras Act V of 1884. *b.* Other incorparated local funds. } 2.—Excluded do. }

The principle on which the credit to each of the above funds is to be raised will generally depend upon the fund to which the outlay upon the work by which the revenue has been realised has been charged. If due to works the cost of which has been charged to "military works," the revenue is "military works," and so on. In cases of doubt the receipts will be credited to the fund according to which the division is classed.

	Heads.	Explanatory Notes.
1	Rents from quarters, the returns from which are expected to yield interest on cost of construction.	1.—Includes rents of buildings which have been constructed on the condition that a fair return will be derived from rents. Amongst the items to be included under this head will be rents of military officers' quarters and mess-houses, of residences for P. W. officers of the engineer establishment and for collectors, assistant collectors, &c.
2	Rents from quarters, the returns from which are not expected to yield any interest on cost of construction.	2.—Includes rents of quarters constructed for subordinates of the public works department, or for conductors and sub-conductors of the military department who may be required to pay rent for the quarters occupied by them.
3	Casual rents of buildings. ...	3.—To include rents of inspection-houses, and generally such casual rents of buildings as cannot be placed under either of the two preceding heads.
4	Sales of buildings. ...	4.—To be credited to the fund to which the building belongs. See code para. 1880, rule VIII.
5	Sales of barrack furniture ...	5.—To be credited to the head "military works" only.

Section iii.] **Public Works Revenue.**

A.—General Branch.

	Heads.	Explanatory Notes.
6	Sales of tools and plant ...	6.—In exceptional cases the value of tools and plant obtained from England and debited in the Home accounts to imperial funds, but transferred to provincial services, may be credited to tools and plant and not to revenue.
7	Sales of produce ...	7.—To consist of sales of grass, fruit, and other produce. Fishery rents from irrigation works, including productive public works, and sale proceeds of shells in river beds, will be classed under this head and credited to local funds.
8	Sales of old materials ...	8.—To include sales of materials (other than those from stock) received from old buildings or other sources, and the proceeds of which are not required to be credited to stock.
9	Value of materials received from old buildings.	9.—The amounts under this head are to represent value of materials received into stock from old buildings.
10	Recoveries of deferred fees from students of royal Indian engineering college.	10.—To be always credited under provincial, and if recovered in the state railway or irrigation branch, the amount will be credited in transfer to the general branch. Note.—Gain by exchange on deferred fees will be credited to the civil department in the exchange accounts of the examiner; the recoveries of the deferred college fees being transferred at par only to the general branch.
	Receipts from self-supporting workshops, *viz* :—	11 & 12.—The credits to this head will be arranged for by the examiner, and are not to appear, as a rule, in executive engineers' accounts. Profits gained on articles made up and sold in executive engineers' workshops, the accounts of which are not kept on the self-supporting plan, are to be credited to 7, sales of produce. The receipts from the presidency workshops are provincial. The Dowlaishweram workshops are imperial, irrigation.
11	Interest on capital.	
12	Net profits.	
13	Tolls on roads.	13 & 14.—The receipts under both these heads are to be credited to military works, provincial or local according to special orders that may be issued from time to time.
14	Ferry receipts.	

Public Works Revenue. **[Section iii.**

A.—General Branch.

	Heads.	Explanatory Notes.
15	Unclaimed deposits.	15.—To be credited according to the classification of the division.
16	Fines, refunds and miscellaneous.	16.—To include sale of forms and stationery boxes, fees paid to government servants by courts of law for attendance in suits and other miscellaneous receipts. Sale proceeds of forms and stationery boxes will always be credited to provincial. The classification of the other receipts will depend upon the classification of the division or the fund to which the recovery relates.
17	Recoveries of barrack damages.	17.—Will, as a rule, be credited to "military works."

B.—Irrigation Branch.

The following classification will be used where necessary for each of the undermentioned budget heads of revenue, under which all direct receipts in this branch are shown; *viz*:—

1.—Direct revenue from major works.
2.— Do. from minor works and navigation—
(*a*) Agricultural works.
(*b*) Works for which neither capital nor revenue accounts are kept.
(*c*) Works for which capital and revenue accounts are kept.

Fishery rents from irrigation works including productive public works, and sale proceeds of shells in river beds, will be credited to local funds. See sec. iii A, head 7.

	Heads.	Explanatory Notes.
	Direct Receipts.	
1	Water rates from irrigation...	1. Consists of sale proceeds of water for irrigation purposes only.
2	Owners' rates on irrigated lands.	2. Rates imposed on owners of canal irrigated lands in respect of the benefit which they derive from such irrigation.
3	Miscellaneous receipts by sale of water.	3. Sale proceeds of water supplied for purposes other than irrigation or town consumption.
4	Water supply of towns ..	4. Ditto ditto to towns for domestic purposes.
5	Receipts from plantations. ...	5. Ditto of produce from canal plantations.
6	Receipts from other canal produce.	6. Sale proceeds of wood and grass from canal banks other than regular plantations.
7	Water power ...	7. Includes mill rents and all charges for water applied to turn machinery.
8	Navigation receipts ...	8 Comprises transit dues, transport profits tolls and hire of ferry boats.
[illegible]	Rents of buildings ...	9. Receipts from permanent or temporary buildings.
10	Fines ...	10. Includes receipts by fines for wastage of water and infringement of canal rules.
11	Miscellaneous ...	11. Includes receipts by sale of drift wood, also rents of land not yet made over to civil authorities for sale.
	Indirect Receipts.	
	Land revenue due to or dependent on the works.	This refers to irrigation works for which capital and revenue accounts are maintained.

Section iv.—Estimates and Finance Accounts.

P. W. D. CODE, PARAS. 7, 922, 967, 1010, 1018, 1055, 1383, 1419, 1453.

A.—General.

1. The numbers and classification of the account heads pertaining to the estimates and accounts of the public works department are the following :—

HEADS.	EXPLANATORY NOTES.
REVENUE.	
RAILWAYS—	
XXVI. State railways (gross traffic receipts).	XXVI. Will include the revenue transactions of all state railways, whether classed as productive, protective, or ordinary.
XXVII. Guaranteed companies (net traffic receipts).	
XXVIII. Subsidised companies (repayment of advances of interest).	
IRRIGATION—	
XXIX. Major works :— Direct receipts. Portion of land revenue due to irrigation.	XXIX. Will include the transactions of irrigation works hitherto classed as productive, as well as those classed under protective.
XXX. Minor works and navigation.	XXX. Will include the transactions of all irrigation and navigation works hitherto classe[illegible] as ordinary, also the r[illegible] ceipts of such irrigat[illegible] works as have recei[illegible] grants-in-aid from pr[illegible] tive funds towards their construction, *e. g.*, the Buckingham canal.
BUILDINGS AND ROADS—	
XXXI. Military works.	
XXXII. Civil works.	
INCOME TAX.	
EXPENDITURE.	
FAMINE RELIEF AND INSURANCE—	
34. Construction of protective railways.	
35. Construction of protective irrigation works.	

PARA. 1.

Section iv.—Estimates and Finance Accounts.

A.—General.

HEADS.	EXPLANATORY NOTES.
CONSTRUCTION OF RAILWAYS—	
37. Construction of railways (charged against revenue, in addition to that under famine insurance).	37. Will show the construction outlay of state railways from ordinary funds other than that charged to famine relief and insurance.
RAILWAY REVENUE ACCOUNT—	
38. State railways— Working expenses ... ... Interest on debt. Annuities in purchase of railways. Interest on capital deposited by companies.	Will include the revenue transactions of all state railways, whether previously classed as productive, protective or ordinary.
39. Guaranteed companies— Surplus profits, land and supervision. Interest.	
40. Subsidised companies— Land, &c. Advances of interest.	
41. Miscellaneous railway expenditure	41. Will show all charges for surveys of railway projects, surplus establishment, indirect charges for establishment, director general's and port storekeeper's establishments and other miscellaneous charges.
IRRIGATION—	
42. Major works— Working expenses. Interest on debt.	42. Will include the transactions of irrigation works hitherto classed as productive as well as those classed under protective.
43. Minor works and navigation ...	43. Will include the transactions of all irrigation and navigation works hitherto classed as ordinary. Also the working expenses of such irrigation works as have received grants-in-aid from protective funds towards their construction, *e. g.*, the Buckingham canal, the grant-in-aid being itself included under "famine relief and insurance."
BUILDINGS AND ROADS—	
44. Military works.	
45. Civil works.	

Section iv.—Estimates and Finance Accounts.
A.—General.

HEADS.	EXPLANATORY NOTES.
CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE—	
47. State railways— Construction. Redemption of liabilities.	
48. Irrigation works.	
49. SPECIAL DEFENCE WORKS ...	49. Grants given from loan funds for special defence works, will be recorded under this head.

2. The following are the names of the principal sub-divisions under which all monetary transactions of the public works department belonging to the foregoing heads will be susceptible of exhaustive distribution, besides those laid down specially for railways :—

I. "Funds," i. Imperial. ii. Provincial. iii. Incorporated local, sub-divided into— 1. Incorporated local funds under Madras Act V of 1884. 2. Other incorporated local funds— (a) Canal and ferry. iv. Excluded local, comprising the following :— (a) Port. (b) University fee. v. Local loans. vi. Contributions.	Being the sources of receipt or supply of funds and the budgets to which outlay is chargeable.
II. "Service heads" will include grouping under— i. Military. ii. Civil buildings. iii. Communications. iv. Miscellaneous public improvements. v. Irrigation and navigation. vi. Railways.	
III. "Financial heads" will apply to all such groupings as— i. Capital. ii. Revenue. iii. Interest.	

PARA. 2.

Section iv.—Estimates and Finance Accounts.

A.—General.

HEADS.	EXPLANATORY NOTES.
IV. "Departmental heads" will include—	
i. Original works	i. See code para. 909. In the case of capital account, these are styled "works." In the case of revenue account they are styled "extensions and improvements." Under the head "original works" both the budget and accounts should indicate clearly the grouping of works by projects, and the arrangement of the entries under each project should follow the order of the main and sub-heads of classification. Original works are sub-divided in the imperial budget into three classes, A. B. and C. For explanation, see code para. 1458.
ii. Repairs	ii. See code paras. 909 and 911. In the case of revenue account these are styled "maintenance and repairs."
iii. Establishment.	iii. See code paras. 1464 *et seq.*, and form no. M 50.
iv. Tools and plant	iv. The sub-heads of tools and plant are given in code para. 1656, and a classified list of the stores under each sub-head is given in form no. M 13. The charges under tools and plant come under two main heads, *viz.* :— 1. General tools and plant, including all articles of tools and plant required for general purposes or ordinary use in connection with works executed or maintained by the department from all funds, the cost of which is distributed at a percentage rate over the several funds. 2. Special plant and machinery, comprising such articles as are required solely or especially in connection with large or important works, such as the floating plant of a canal or river for purposes of navigation, &c., or on the construction of some large isolated work, and

HEADS.	EXPLANATORY NOTES.
	cannot be employed for the general purposes of the department.
	The whole cost of special plant and machinery will be charged to the particular fund from which the work concerned is being constructed, and will be accounted for separately from "general tools and plant."
v. Refunds of revenue.	
vi. Profit and loss.	
vii. Barrack department, subdivided into— a. New supplies. b. Repairs and carriage.	
viii. Suspense chargeable to budget grant, comprising:— a. Stock purchases and sales. b. Stock. c. Miscellaneous advances. d. London invoices. e. London stores.	

3. These four heads of classification will be on an equal footing; any one of them may be used, according to convenience, as the primary mode of classification, and any other as subsidiary to it.

B.—Military Works.

4. The outlay on the departmental heads i, ii and vii, see para. 2, will be classified under the following main heads, and, in the case of major works and barrack department, under the following sub-heads :—

MAIN HEADS.	SUB-HEADS.	EXPLANATORY NOTES.
(1.)—Accommodation for troops	Buildings for European troops in the plains (permanent being distinguished from temporary.)	(1.)—Comprising the following :— Barracks and out-offices for single men. Barracks and out-offices for married men. Hospital accommodation. Auxiliary accommodation.
	Buildings for European troops in the hills. [As above.]	N.B.—Under auxiliary accommodation will be included gun-sheds, store rooms, stables, recreation rooms, workshops, school rooms, reading and orderly room, libraries, skittle alleys, cells, canteens, and such works as cannot be placed under the three preceding sub-heads. The arm of the service for which the buildings are constructed should be specified when naming the buildings, *viz.* :— Artillery. Cavalry. Infantry.
	Buildings which are expected to yield a return on their outlay.	Comprising the following :— Officers' quarters. Mess-houses.
	Buildings for Native troops.	
*(1) A.—Rent of buildings for accommodation of subordinates.	Medical department. Ordnance do. Commissariat do. Other staff do.	(1.) A.—The charge for warrant officers will be shown distinct from that for non-commissioned officers of each department.
*(1) B.—Compensation for inferior, or deficient, quarters.	[As above.]	(1.) B—Do.
*(1). C—Rent of buildings for accommodation of troops	....	

* Expenditure under heads 1 A, 1 B, or 1 C, is usually classed as repairs.

Section iv.—Estimates and Finance Accounts. PARA. 4.

B.—Military Works.

MAIN HEADS.	SUB-HEADS.	EXPLANATORY NOTES.
(2.)—Ordnance works.	....	(2.)—Comprising the following :— Central manufacturing establishments. Arsenals and store-yards. Quarters for subordinates.
(3.)—Commissariat buildings.	....	(3.)—Comprising the following :— Bakeries. Slaughter-yards. Store godowns and other buildings. Sheds for live stock. Quarters for subordinates.
(4.)—Staff and miscellaneous.	....	(4.)—To include buildings for the barrack department and buildings for educational purposes of the army.
(5.)—Stud.		
(6.)—Roads to hill stations, or lines of military communication.		
(7.)—General cantonment works.	Water supply. Drainage and clearances. Cantonment works.	(7.)—Comprising the following :— Plantations. Encamping grounds. Rifle ranges.
(7) A.—Repairs to cantonment roads from the annual grants allowed as per chapter X.		
(7) B.—Special renewals or remetalling of cantonment roads allowed from time to time by special orders.		
(8.)—Fortifications.		
(9.)—Dock yards and naval buildings.		

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Section iv.—Estimates and Finance Accounts.

B.—Military Works.

MAIN HEADS.	SUB-HEADS.	EXPLANATORY NOTES.
(10).—Barrack department.	Supply of furniture. Repairs to furniture.	(10.)—Comprising the following:— New supplies of barrack furniture. New supplies of hospital furniture. Repairs to barrack furniture. Repairs to hospital furniture.
(11).—Public works buildings.	....	(11.)—To be used only in the case of works under the inspector-general, military works.

5. Entries relating to estimates for military buildings should always contain information on the following points :—

(a) Barracks.—Whether double or single-storied; whether half or whole company, and the number of men (married or single) to be accommodated.

(b). Quarters.—Whether single or doubled-storied; number of each rank (married or single) to be accommodated; and if the quarters are on the unit system, the number of units.

(c.) Hospitals.—Whether for males or for females or lock, &c.; whether single or double-storied, number of patients to be accommodated; whether accommodation for medical subordinates is included, &c.

(d.) Guard houses, canteens, reading rooms, &c., &c.—Whether single or double-storied.

(e.) Stables.—The number of stalls, or number of horses to be accommodated.

(f.) Magazines.—The storage capacity for powder, cartridges, or what not.

In the case of an estimate for a set of barracks, the component buildings of the set should be arranged in the following order :—

(a.) Barracks for single men.—Barrack by barrack, detailing for each barrack the main and subsidiary buildings, such as wash-houses, cook-houses, privies, &c.

(b.) Barracks for married men.—Detailed as above.

(c.) Quarters for non-commissioned staff.—Building by building with out-houses.

(d.) Hospital accommodation.—Arranged by hospitals of each kind (male, female, lock, &c.); hospital by hospital, detailing the main and subsidiary buildings.

(e.) Auxiliary accommodation.—(1) guard-houses, (2) magazines, (3) reading rooms, (4) recreation-rooms, (5) canteens, (6) racket-courts, (7) workshops, &c., &c.

C.—Civil Works.

6. The budget estimates and accounts of outlay on civil buildings are to be classed as follow :—

HEADS.	SUB-HEADS.	EXPLANATORY NOTES.
Service Head, ii. Civil Buildings.	**I.—IMPERIAL SERVICES.**	
	1. Opium.	
	2. Salt.	
	3. Mint and currency.	
	4. Post office.	
	5. Telegraph.	
	II.—PROVINCIAL SERVICES (IMPERIAL).	The title indicates the outlay for those imperial services which in respect of public works expenditure are provided for from provincial funds, but in other respects are imperial services.
	6. Administration ...	Including land revenue buildings, excise buildings, residences for local governments, secretariat offices, board of revenue buildings, and political agencies.
	7. Minor departments ...	Including museums, monuments and antiquities.
	8. Law and justice ...	Including law courts.
	9. Ecclesiastical ...	Including churches and burial grounds.
	III.—PROVINCIAL SERVICES (PROVINCIAL).	
	10. Jails.	
	11. Police ...	Including office of inspector general of police.
	12. Educational.	
	13. Medical.	
	14. Forest.	
	15. Customs.	
	16. Miscellaneous ...	Including registration, printing, marine (other than dockyards classed as military), and public works buildings.

NOTE.—In the case of a building constructed for the purposes of two or more departments, the outlay on it will be placed against the department for which the larger amount of accommodation is provided. But a note should also be added in the entry of the work to indicate the other departments for which the building is also used. This rule will not apply to combined post and telegraph department buildings, the estimate and accounts of which should show distinctly the apportionment of charges between the two departments.

PARAS. 7—9.

Section iv.—Estimates and Finance Accounts.

C.—Civil Works.

7. The following classification will be adopted in the budget estimates and accounts of outlay on communications:—

Heads.	Sub-Heads.	Explanatory Notes.
Service Head, iii. Communications.	1. Metalled roads, raised and bridged.	The estimate for each road being sub-divided so as to show the probable cost under each of the following sub-heads:— Earthwork and formation of road. Metalling. Bridges and culverts under 100 ft. water way. Bridges over ditto. Inspection houses and other buildings. Accommodation for travellers. Wells. Plantations or road-side avenues. Mile-stones and miscellaneous.
	2. Unmetalled roads, raised and bridged	Sub-divided as above.
	3. District roads not raised.	Sub-divided as above.
	4. Village roads	Sub-divided as above.
	5. Boat-bridges and ferries.	
	6. Accommodation for travellers	Nos. 6 and 7 would seldom be required, for, as a rule, the expenditure on them would form sub-heads of nos. 1 to 4.
	7. Arboriculture	

NOTE.—For the sub-heads of repair estimates, see code para. 1024.

8. In the case of road projects, the name of the road and other particulars will be given first, thus:—

"Road from A to B, *viâ* C, ... miles in length, average width of .... "feet, having............ masonry bridges with ...... feet average water- "way, and a permanent iron suspension bridge over the ......river at O."

Against this entry the total cost of the project would be shown and then the sections of the road and large bridges under construction, &c., detailed under the project.

9. Under miscellaneous public improvements the sub-heads of classification will be as follow:—

Heads.	Sub-Heads.	Explanatory Notes.
Service Head, iv. Miscellaneous Public Improvements.	1. Town buildings, &c. ...	Including town halls and public offices or rooms, city walls and gates.
	2. Markets.	
	3. Paving and streets.	
	4. Lighting.	
	5. Water supply.	
	6. Sewerage	Including drainage.
	7. Harbours	The outlay under nos. 1 to 7 is, as a rule, incurred from local funds. In the case of water-supply, harbours and light-houses, the outlay will be sub-divided under such sub-heads as may seem to be appropriate to the case.
	8. Light-houses.	
	9. Mines.	
	10. Manufactures.	
	11. Miscellaneous.	

D.—Irrigation Works.

10. The financial heads of account under which the outlay on irrigation and navigation works is classified, and the budget and departmental heads subordinate to them are as follow :—

Heads in the Financial Accounts.	Budget Heads.	Departmental Heads.
Famine relief and insurance.	35. Construction of protective irrigation works.	I. Works. II. Establishment. III. Tools and plant. IV. Suspense accounts.
Irrigation ...	42. Major works— Working expenses.	IA. Extensions and improvements. IB. Maintenance and repairs. IC. Compensation. II. Establishment. III. Tools and plant. IV. Suspense accounts. V. Refunds of revenue.
	43. Minor works and navigation— 1. Agricultural works, sub-divided into— River conservancy. River embankments. Drainage. Miscellaneous.	Divided into original works, repairs, establishment, tools and plant, and refunds of revenue.
	2. Works for which neither capital nor revenue accounts are kept.	Divided into departmental heads in the same way as above.
	3. Works for which capital and revenue accounts are kept— Capital. ...	Divided as 35. Construction of protective irrigation works.
	Revenue. ...	Divided as 42. Major works, working expenses.

PARAS. 10—11.

Section iv.—Estimates and Finance Accounts.

D.—Irrigation Works.

Heads in the Financial Accounts.	Budget Heads.	Departmental Heads.
Capital expenditure on public works not charged against revenue.	48. Irrigation works	I. Works. II. Establishment. III. Tools and plant. IV. Suspense accounts. V. Receipts on capital account. VI. Indirect charges not debitable to budget grant. VII. Interest previous to work being brought into operation.

11. The departmental heads I to V have main heads subordinate to them as follow :—

Departmental Heads.	Main Heads.	Explanatory Notes.
I. Works. IA. Extensions and improvements. IB. Maintenance and repairs.	1. Head works. 2. Main canals and branches. 2A. Tanks and reservoirs. 3. Distributaries. 4. Drainage and protective works.	
II. Establishment.	5. Direction and account.	5. Includes establishment of chief engineers, superintending engineers, superintendents of works (not holding executive charges), and account offices.
	6. Executive establishment.	6. Includes the entire establishment under the charge of executive engineers.
	7. Medical do.	7. Includes the entire medical establishment of every grade. In cases where a distinct establishment is employed solely for revenue purposes, the heads will be the same as those under the corresponding main heads of capital, otherwise the proportion of the charge for direction will be entered as one item only.

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D.—Irrigation Works.

DEPARTMENTAL HEADS	MAIN HEADS.	EXPLANATORY NOTES.
II. Establishment.	7A. Revenue establishment.	7A. Revenue superintendent, deputy collectors and deputy magistrates. Darogahs (dafadárs), peons, amíns, watchmen, and inferior servants. Travelling allowances. Contingencies. Fees and allowances for collection of revenue.
	7B. Navigation do.	7B. Traffic manager and assistant, toll collectors, and other establishments. Establishments for opening locks and sluices. Travelling allowances. Contingencies.
	7C. Plantation do.	7C. Foresters, gardeners, &c. Travelling allowances. Contingencies.
	7D. Mills and Machinery do.	7D. Mechanics and artificers. Travelling allowances. Contingencies.
	8. Special survey do.	8. Includes special survey establishments only, but not ordinary survey establishments, such as are generally attached to divisions, and the cost of which will appear as part of the charge under main head 6.
	8A. Special field survey do.	8A. Includes establishment for measuring fields when that establishment precedes the construction and opening of a canal.
III. Tools and plant ..	9. Navigation plant.	9. Includes steamers, boats, and all plant and gear purchased for navigation, excepting component parts of the sub-head "I.—Navigation works", which are included under that head. Ferry boats on canals and departmental inspection boats are chargeable to this head.

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Section iv.—Estimates and Finance Accounts.

D.—Irrigation Works.

Departmental Heads	Main Heads.	Explanatory Notes.
III. Tools and plant—*contd.*	10. Mill plant.	10. Includes mill-stones, machinery, and all millwork purchased for the watermills.
	11. Railway plant and stock.	11. To include all permanent way materials and rolling stock obtained for works to facilitate the transport of materials. The works constructed, such as embankments and masonry works in connection with the railway, will be charged to the heads benefited, *viz.*, G. Bridges, K. Buildings, or L. Earthwork, as the case may be. Quarry railways, such as are at Dowlaishweram, are not chargeable to this head but to the cost of materials.
	12. Miscellaneous.	12. Includes workshop machinery, and all machines, tools and plant not included under main heads (9), (10), (11). Boats built for construction purposes will also be debited to this head. NOTE.—Sale and transfers of tools and plant from one work to another, or to another province, will be credited to the main heads (9) to (12), as the case may require, or, in other words, will be treated as reduction of outlay.
	13. Repairs and carriage (when not chargeable to particular works.)	
IV. Suspense accounts.	14. Stock. 15. Stockpurchases and sales. 16. Miscellaneous advances. 17. London invoices. 18. London stores.	As the administration of irrigation works is not distinct from that for buildings and roads under the government of Madras, all public works divisions in the presidency are classed (from 1st April 1878) as provincial, and accordingly the several suspense accounts affecting the budget grants are regarded as provincial also.

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D.—Irrigation Works.

DEPARTMENTAL HEADS	MAIN HEADS.	EXPLANATORY NOTES.
V. Receipts on capital account.	19. Sales of buildings (the original cost of which was debited to a capital account which has been closed.) 20. Rents of buildings (previous to work being brought into operation.) 21. Miscellaneous refunds (of outlay debited to capital and which cannot be credited to the particular work for which the refund is made.)	These receipts are of two kinds :— 1.—Receipts from irrigation and navigation works for which capital and revenue accounts are kept, due to works the outlay on which has been charged to the "ordinary" grant. 2.—Receipts from productive public works, due to works the outlay on which has been charged to the grant for "productive public works." NOTE.—(*a*.) The distinction between receipts on capital account and direct revenue should be clearly borne in mind. The former, described briefly, are refunds of outlay charged to capital, the particulars of the refunds not being precise enough to admit of being credited to the works concerned. The latter are revenue earned by the works. (*b*.) Land no longer required by the irrigation department would be made over to and sold by the civil department, and the sale proceeds credited to the receipts on capital account. See also code para. 1273. (*c*) Refunds of expenditure will not be treated as receipts, but credited to the head to which the expenditure was originally charged.

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D.—Irrigation Works.

12. The following table shows the several sub-heads under the main and departmental heads into which works for which capital and revenue accounts are kept are divided :—

Departmental Heads.	Main Heads.	A. Preliminary expenses.	B. Land.	C. Works.	D. Regulators.	E. Falls and weirs.	F. River and hill torrent works.	F. (1). Other cross drainage works.	G. Bridges.	H. Escapes.	I. Navigation works.	J. Mills.	K. Buildings.	L. Earthwork.	M. Plantations.	N. Tanks and reservoirs.	O. Miscellaneous.	P. Maintenance.
I. Works.	1. Head works ...	1	1	1	...	...	...	...	...	...	...	...	1	...	...	...	1	1
	2. Main canals and branches ...	1	1	...	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	2A. Tanks and reservoirs... ...	1	1	1	...	...	...	...	...	...	...	...	...	1	...	...	1	1
	3. Distributaries ...	1	1	1	...	...	...	...	...	...	...	...	...	1	...	1	1	1
	4. Drainage and protective works. ...	1	1	1	...	...	...	...	...	...	...	...	...	1	...	...	1	1
IA. Extensions and improvements.	1. Head works ...	...	1	1	...	...	...	...	...	...	...	...	1	...	...	...	1	...
	2. Main canals and branches ...	...	1	...	1	1	1	1	1	1	1	1	1	1	1	1	1	...
	2A. Tanks and reservoirs	...	1	1	...	...	...	...	...	...	...	...	...	1	...	...	1	...
	3. Distributaries ...	...	1	1	...	...	...	...	...	...	...	...	...	1	...	1	1	...
	4. Drainage and protective works ...	...	1	1	...	...	...	...	...	...	...	...	...	1	...	...	1	...
IB. Maintenance and repairs.	1. Head works ...	...	...	1	...	...	...	...	...	...	...	...	1	...	...	...	1	...
	2. Main canals and branches... ...	...	...	1	...	...	...	...	...	...	1	1	1	1	1	1	1	...
	2A. Tanks and reservoirs... ...	...	...	1	...	...	...	...	...	...	...	...	...	1	...	...	1	...
	3. Distributaries ...	...	...	1	...	...	...	...	...	...	...	...	...	1	...	1	1	...
	4. Drainage and protective works ...	...	...	1	...	...	...	...	...	...	...	...	...	1	...	...	1	...

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D—Irrigation Works. 13.

13. The charges to be comprised under the above main heads and sub-heads will be as follow—

SUB-HEADS.	EXPLANATORY NOTES.
A. *Preliminary expenses.* ...	Surveys and all other expenditure, except on establishment, incurred before the detailed estimates are sanctioned, including compensation for running survey lines. Charges for the regular classified establishment employed on surveys, and any extra establishment of surveyors and others for survey purposes, will appear under the main head 8. Special survey establishment under provincial. Preliminary expenses which cannot be kept distinct under the several main heads of works will be divided between them in proportion to the estimated cost of each main head.
B. *Lands.* ...	Compensation for taking permanent or temporary possession of all land required for the general project, including payments for house property, trees, crops, &c., &c., and the special revenue establishment employed for taking up the land, when such establishment is debitable to the grant of the public works department. Sale proceeds of wood and building materials obtained on clearing land taken up will be treated as a reduction of the charge. If the land is taken up for several main heads, *e.g.*, the head works and the main canal at the same time, the boundaries and areas belonging to each will be shown as accurately as may be practicable on the land plans, and the areas separately in schedules. The cost will then be distributed without difficulty. The cost of detached plots of land subsequently taken up specially for the erection of buildings, masonry works, plantations, and other works enumerated under the sub-heads D to N will be treated as a portion of the cost of these sub-heads. Payment for the use of land for the manufacture or extraction of material is to be treated as a portion of the cost of the materials.
C. *Works* ...	To include under the main head (1) head works, all expenditure on construction work (whether of earthwork, masonry, &c.), other than such as falls under K. Buildings; and under the main heads (3) distributaries and (4) drainage and protective works all construction work other than earthwork. In fact, the sub-head would comprise all outlay which would, under the main head (2) main canals and branches, be enumerated in detail under the following sub-heads :— D. Regulators. E. Falls and weirs. F. River & hill torrent works. F. (1) Other cross drainage works. G. Bridges. H. Escapes.

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D.—Irrigation Works.

SUB-HEADS.	EXPLANATORY NOTES.
	It is considered that, the expenditure on these works is too small to justify the introduction of these separate sub-heads under (1), (3), and (4). Under the main head (1) head works will further be included the earthwork, masonry works, and weirs for the maintenance of supply, and for training or embanking the river. Locks at the heads of main canals or branches will be included as a part of the cost of the main canal or branch under the main head (2), I. Navigation works. The cost of head sluices of main canals or branches will be included as a part of the cost of the main canal or branch under main head (2), D. Regulators.
D. *Regulators* ...	Dams and regulating works constructed for the regulation of the supply for main or branch canals, excluding escapes and escape heads. The head sluices of main and branch canals will appear under this head.
E. *Falls and weirs* ...	To include the cost of all falls and weirs, except that of the weir in the river at the head works, which would appear under the main head (1) head works. The sub-head falls and weirs, will include the cost of weirs required to lessen the velocity of the current, but not such weirs as may be primarily intended to maintain the depth of water for navigation purposes. These latter will appear under sub-head I. Navigation works.
F. *River and hill torrent works.* F (1). *Other cross drainage works.*	To include all aqueducts, super-passages, under-tunnels, inlets and outlets required for passing across the canal, or otherwise dealing with natural drainage, or artificial drainage existing previous to the construction of the canal. All expenditure on artificial works subsequent to the construction of the canal for drainage, including that on works for passing such drainage across the canal, will appear as a charge under the main head (4) drainage and protective works, unless the provision originally made was inadequate for the natural cross drainage, in which case the cost will be chargeable to the canal and not to main head (4). When canals of irrigation or navigation, and intersecting schemes of artificial drainage, are planned simultaneously, the cost of works necessary for passing such artificial drainage across the canals will be equally divided between the canals and the drainage works. Drainage works connected with the canal, *i.e.*, required for the improvements of the land to be irrigated by the canal, will appear under the main head (4).
G. *Bridges* ...	All bridges, including retaining walls, approach roads, fencing, gates, as also steps, ghâts or ramps, and other works required for facilitating communication across

Section iv.—Estimates and Finance Accounts. PARA. **13.**

D.—Irrigation Works.

SUB-HEADS.	EXPLANATORY NOTES.
	the canal. This is not to include the expenditure on ferry boats, which will appear under the main head (9) navigation plant. The incidence of the cost of bridging the branches and distributaries of canals crossed by railways is governed by the priority of the acquisition of the land. For land in British territories the date of the gazette notification for the acquisition of the land may be taken as the ruling date; and for land in Native states, the date on which entry on the land was permitted should rule.
H. *Escapes* ...	The cost of masonry and earthwork connected with escapes.
I. *Navigation works.* ...	Locks at head works and on the canal; separate navigation channels; weirs, when essentially designed for maintaining the requisite depth of water for navigation purposes.
J. *Mills* ...	Buildings designed for the application of water-power, including sluices and channels to supply such works. Provision for water-power machinery in connection with head works will appear, not under the main head (1) head works, but under the main or branch canal to which the outlay may be referable.
K. *Buildings* ...	Under the main head (2) main canals and branches, permanent and temporary buildings, staff quarters and offices belonging to the particular canals concerned. Under the main head (1) head works will be included, not only the buildings, &c., belonging specially to the head works, but also the cost of the general workshops, head-quarter, station and other buildings required for the general project. Station drainage, roads, enclosure walls and conservancy works will be charged to the same sub-head as the buildings for which they are intended. Buildings designed for water-mills will be excluded from this head.
L. *Earthwork.* ...	Excavations and embankments for the bed and side-roads and protective works for beds of main and branch canals, distributaries and drainage works; trimming, turfing, or rivetting slopes. Excavation for foundations or other earthwork required specially for all masonry works and buildings will be considered as part of the charge for those works, and not as earthwork. Retaining walls for embankments will be entered under earthwork.
M. *Plantations.* ...	The cost of land separately and specially taken up for plantations, together with the first cost incurred in clearing land and planting trees.
N. *Tanks and reservoirs.* ...	In connection with canals, including earthwork and masonry.

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D.—Irrigation Works.

SUB-HEADS.	EXPLANATORY NOTES.
O. *Miscellaneous* ...	Expenditure on experiments, small irrigation outlets or colabas, minor works constructed in the banks of main canals, branches, or distributaries for the direct delivery of water, also huts for watchmen on distributaries and boundary pillars.
P. *Maintenance* ...	To include charges for repairs of works previous to canal being brought into operation.

NOTE.—In all cases of combined works, the particular sub-head to which the cost of the work is to be charged is to be settled by the chief engineer for irrigation.

Section v.—Exchange Account Current with the Civil Department.

P. W. D. Code, Para. 2028.

Postings in the P. W. Books.	Explanatory Notes.
I.—Remittances to Civil from P. W. D.—	
Payments into treasuries by officers of the P. W. D.	These amounts will be credited by the civil department upon the information received in the treasury accounts, and debited by the public works department in the same month, upon the consolidated receipts of treasury officers, furnished by executive engineers. The civil department will be responsible for the clearance.
II.—Remittances from Civil to P. W. D.—	
Cheques of P. W. D. officers.	The cheques paid will be debited on the civil side of the accounts and those issued credited on the public works side. The public works department will maintain the necessary watch over the outstandings.
III.—Items Adjustable by Civil Department—	Includes transactions originating in the P. W. D., of which the civil department gets no information, except through this account, and for the clearance of which the civil department is responsible.
Inter-departmental charges by P. W. D.	To forest department, to other departments.
Revenue in P. W. D. to be credited upon civil books Expenditure in P. W. D. chargeable upon civil accounts.	Will include revenue and charges on account of excluded local funds with details by funds, other revenue of the civil department realised by the P. W. D., and public works chargeable to a loan upon the civil books. The civil accountant general will receive the credits and debits of the examiner, taking them to the excluded local fund, or separate loan account. And he will be responsible for clearing the items and adjusting them upon the local accounts concerned.
Gain by exchange on English stores supplied to provincial departments, &c.	See code paras. 2041—6.
Receipts on account of service and other funds.	The details are to be sent by the examiner direct to the secretary or examiner of the fund concerned. See code para. 2033.
Famine relief ...	This is to receive the debits made by the public works department on account of excess over normal cost of famine works.
Miscellaneous ...	For miscellaneous payments in the public works on account of the civil department.
Total III...	

Section v.] Exchange Account Current with the Civil Department.

Postings in the P. W. Books.	Explanatory Notes.
IV.—Items Adjustable by P. W. D—	Includes transactions originating in the civil department, of which the public works department gets no information, except through this account, and for the clearance of which the P. W. D. is responsible. With a view to prompt clearance, all entries under this head will, upon receipt of the account from the civil department, be at once accepted, through the examiner's auxiliary books. Items assignable to particular divisions will be advised to executive engineers for adjustment by debit to transfers, divisional—examiner's division. See also code para. 2031. By special arrangement previously made between the examiner and the civil accountant general, credits to the civil department on account of charges for land compensation, jail labour, and supplies from jail and forest departments, may be raised originally in the public works accounts, special care being taken to prevent double entries in the exchange accounts.
Payments into treasuries by civil officers on account of the P. W. D.	Will include water-rate collections, rent of government buildings, rent of road-side lands, sale proceeds of railway class C lands, recoveries of advances of P. W. D., surplus cash refunded by civil officers and miscellaneous items.
Contributions in aid of public works ...	See code para. 2024.
Charges for collection of water-rates ...	For establishment charges for collecting revenue.
Inter-departmental charges $\frac{\text{to}}{\text{by}}$ P. W. D.	By forest department, by other departments. Value of mathematical instruments supplied to, and returned by, the mathematical instrument department, Calcutta, will not be adjusted in the P. W. accounts until they are shown in the civil exchange accounts.
Payments for land taken up for P. W. D. purposes.	Includes railway, irrigation, and other lands.
Miscellaneous ..	For miscellaneous payments in the civil on account of the public works department.
Total IV...	
Balance from last account. / **Balance carried forward**	The account for April opens without a balance. The difference between the debits and credits is carried forward as balance month by month until the end of the year.
Grand Total...	

APPENDIX G.—SUPPLY OF EUROPEAN STORES FOR THE PUBLIC SERVICE IN INDIA.

	Para.
General rules	**1**
Indents for articles of European manufacture	**5**
Estimates of stores required from England	**20**
Annual returns of expenditure on stores	**23**
Books, newspapers, &c	**29**

P. W. D. Code, Paras. 848, 1471, 1681, 1682, 1685, 1908-VI, 1968, 1970.

References.

Government of India, P. W. D., Circular No. XI P. W., dated 21st June 1883.
" " " No. IX " dated 19th Sept. 1884.
" Letter No. 12 M, dated 12th January 1886.
Madras G. O. No. 202 W, dated 25th January 1886.

General Rules.

1. The following rules regulate the procedure to be followed in obtaining stores from England for the public works department, other than railway stores, and in preparing the annual statements required by the secretary of state. These rules apply to stores required for imperial and provincial services, incorporated local funds and contribution works, but not to those required for excluded local funds.

2. All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the secretary of state, and save in the special cases hereafter mentioned, stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India office. The purchase of English stores by means of orders given to agents or firms in India, who have to send such orders to England for execution, is absolutely prohibited; if any case of such a nature should occur, it should be seriously noticed, and should be forwarded, together with the orders passed thereon, to the government of India for information.

Note.—There is no objection to the purchase in India of articles of furniture, fittings, &c., for the residences of the governor from the annual grants, by the officers in whose favor such grants are made. The purchase of surplus stores belonging to guaranteed railway companies is also permissible.

3. The special cases in which, with the previous sanction of the government, stores of European manufacture may be obtained in India are—

1*st*, when for any special reason it may be more economical to do so;

2*nd*, when stores indented for from England have not arrived, and inconvenience to the public service is anticipated from delay in the supply;

3*rd*, when the articles are perishable;

4*th*, the sanction of the government is not necessary in the case of petty purchases in the local market not exceeding Rs. 10 in value.

Note 1.—Applications for sanction to the local purchase of English stores will be submitted in part 2 of form no. M. 198B, with an additional column for remarks, in which should be given the reasons which render the purchase necessary and the clause under which sanction is sought.

NOTE 2.—If the probable price of the articles if obtained from the India office is not known locally, a clear specification of them as well as weight, when necessary, and all needful information should be sent to the director general of railways, with a request that he will assess the probable value.

4. Whenever English stores are allowed to be purchased locally, the reasons for allowing the purchase must be placed on record, as well as the probable estimated loss or gain caused by adopting such a course. The examiner will be furnished with a copy of each order and will enter its substance in the annual return prescribed in para. 23.

Indents for articles of European manufacture.

5. Indents for public works stores, other than railway stores, so long as they are within the grant assigned for the purpose for expenditure during the year, will be sent direct by the secretary to the government in the public works department to the director general of stores, India office.

6. All printed indents transmitted to the India office will be in triplicate, and will give full particulars and be accompanied by all information likely to be of use in guiding their supply. A copy of each indent and of the documents accompanying will be simultaneously sent to the government of India in the public works department. If the indents are not printed, two manuscript copies only will be sent to the India office and one manuscript copy to the government of India.

7. Indents will be made out only on the authorised form, no. M 198. Calculations and specifications must be clear and complete, accompanied by all necessary drawings, models, or samples; the indenting officer being responsible that all information necessary for an accurate and complete comprehension of his wants is given. If in any case a column is left blank, the reasons for not filling it up will be stated.

8. The "established proportion," column 4 of form no. M 198, is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years' consumption. Demands in excess of the established proportion will be explained. In the column "remarks" will be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in column 6.

9. Patterns or samples of articles required should accompany the indent in cases where the description of the article given in the indent is unavoidably vague, or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing or printing. See also code paras. 1689—93.

10. English money, weights and measures are alone to be used in all indents sent to England and in all correspondence thereon, the money values being entered in conventional sterling at two shillings per rupee.

11. Indents are to be numbered progressively, and will, in addition, have each item numbered consecutively, commencing from unit (1) upwards in each indent. Particular attention must be devoted to this, so that the quotation of the number of an indent and the number of an item may fully identify the article in question.

12. Stores required for provincial, as well as for imperial services, may be included in the same indent; but in such case the only fund heading to be entered will be "provincial," subsequent adjustments being made in India.

13. Indenting officers are responsible that the store lists of neighbouring

administrations and railways have been, as far as possible, searched, and that none of the items entered can be advantageously procured from such sources.

14. If any indent on England contains items which it is possible to obtain of Indian manufacture, or of indigenous origin, it should be distinctly explained on the face of the indent, in the column of remarks, why such articles have been indented for from England instead of having been procured in India; otherwise they will be liable to be cancelled.

15. Each indent will carry a certificate of the necessity for the stores indented for, and that they cannot be advantageously procured of local manufacture, or from surplus stores of other departments, railways, or administrations. See also code paras. 1545 and 1686.

16. The examiner will attach a certificate to each indent to the following effect:—

"I certify that funds to meet the outlay which it is estimated will be incurred in England in connection with this indent, during the year 18 18 , *have been provided for in the estimates of the public works department to the extent of £ .*"

or, when necessary, in place of the words italicised—

"*will be provided by the government of India* in the estimates of that year,* vide *government of India letter, no. , dated* ;"

and, when it is expected that the outlay will be incurred partly in one year and partly in another year, the following addition will be made to the certificate:—

"and that the balance of the estimated outlay in England or £ ; will be provided by the government of India* in the estimates of the year 18 18 , see government of India letter, no. , dated ."

17. The director general of stores will not proceed to consider an indent, if transmitted in an incomplete form.

18. The government is authorised to communicate freely with the director general of stores, India office, regarding future requirements and on all matters connected with the supply of stores; this power may, at the discretion of the government, be delegated to superintending engineers. See code paras. 1695-97.

19. The examiner will send forward monthly to the accountant general a statement showing—

(I).—The grant for outlay in England during the year.

(II).—The number and amount of each indent certified during the month just closed.

(III.).—The amount of the grant for the year actually apportioned up to the end of the month, corrected by latest advices from England.

(IV).—The balance available to meet further indents.

Estimates of Stores required from England.

20. In order to facilitate the preparation by the India office of the estimates of expenditure on stores, the secretary of state has desired that forecasts shall be annually forwarded by the various indenting departments of the value of their probable requirements in respect of stores from England during the ensuing financial year. All officers submitting indents for stores from England will

* NOTE.—In the case of stores for provincial services, the sanction of the government will suffice for the examiner, but for stores needed for imperial purposes in the year not yet begun, the sanction of the government of India must be obtained to the proposed allotment before the examiner may give his certificate.

accordingly prepare and forward to the government, for transmission to the secretary of state, statements in form no. M 198 A, showing in groups of principal articles the estimated gross quantities, rates, and value of stores required for the ensuing financial year. Articles of which the aggregate value exceeds Rs. 1,000 each will be detailed, those not exceeding Rs. 1,000 each will be grouped together under each class as shown in the form. See code paras. 1684 and 1694.

21. Separate estimates will be prepared of stores required for imperial services and for provincial services or incorporated local funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the service for the year to which they relate; and all should be despatched so as to reach the government not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India office so as to arrive there not later than the 1st of October in each year. See code para. 1694.

22. The nomenclature and classification of stores issued by the director general of railways for state railway stores will be strictly adhered to by all public works officers when preparing the annual estimates of stores required from England and the annual returns of expenditure on stores, referred to in paras. 20 and 23 respectively. See code para. 1682.

Annual Returns of Expenditure on Stores.

23. It is of great importance that the secretary of state and the government of India should have the means of observing the financial effect of the change which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information should be supplied to the secretary of state to admit of a comparison between the rates of India office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities. Returns will be prepared accordingly in form no. M 198 B, showing to what extent and in what respects the intervention of the store department of the India office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted. The return is intended merely to be one of stores received or purchased, as the case may be, and it is not necessary that it should be agreed with the examiner's books.

24. The return will be submitted by the 31st August in each year, to the government of India in the finance department, in order that, before transmission to the India office, an abstract statement may be compiled showing the total value of stores procured of local manufacture and of stores imported, so as to set forth in a convenient form the progress made during the year in substituting local manufactures for imported articles. See code para. 1683,

25. The return will be prepared in three parts, *viz.* :—

1. European stores obtained through the secretary of state.
2. European stores specially purchased in India.
3. Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the secretary of state.

In the second and third parts, the average price or rate for each class of articles, as well as all incidental charges, will be shown as far as possible in the prescribed columns, and also the estimated cost as far as can be given of similar articles if obtained through the India office, and the gain or loss, being the difference between the actual and the estimated cost. Such observations as may seem necessary in regard to variations in quality will be noted in a column of remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

26. In the case of stores manufactured in Europe and obtained through the secretary of state, no details are required; the articles will be grouped under a few main headings, in the manner indicated in the first column of the form, and the total value only will be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated in para. 3, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles included under each major heading. The purchases of European articles in the local market being restricted to special cases, the items should not be numerous, and therefore no separate major headings need be laid down for them. They will be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly lists have been prepared of the articles which can be procured of Indian manufacture, and are annexed as appendices A and B to form no. M 198 B. In these lists the articles have been arranged under appropriate major headings; it is important that, in furnishing details in the prescribed column of form no. M 198 B of the classes of articles of Indian manufacture substituted for articles hitherto imported, officers should follow as closely as possible the classification given in the appendices referred to above.

27. The statement will include articles of importance only, that is to say, articles of which the consumption is considerable; petty articles as well as all stores which have been invariably obtained in India will be excluded. The major headings will invariably be placed in alphabetical order. Any article not falling under one of the prescribed major headings, which may have been received from England or purchased in the local market in considerable quantity, will be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 need be so entered.

28. The government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the government would always be disposed to give the preference to the latter; there is no reason why articles manufactured in India should not be obtained locally even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market but which can be made in the event of the state encouraging their manufacture. See also para. 14.

Books, Newspapers, &c.

29. Books and newspapers are exempted from the general rule requiring all articles of European manufacture to be obtained by indenting on the secretary of state, and in regard to them the following procedure is prescribed.

30. These rules apply to books and newspapers purchased at the cost of imperial and provincial revenues and of incorporated local funds, but not to those purchased on account of excluded local funds.

PARAS. 31—38. **Books, Newspapers, &c.**

31. Books and newspapers or other periodical publications, whether published in or out of India, will not be purchased or subscribed for at the public expense by any public officer without the previous sanction of the government. The examiner is enjoined to require proof of such sanction before admitting charges of this character.

32. The government does not undertake to supply books and newspapers indiscriminately, and supplies must be confined to what is found actually necessary for the public service independently of the desire of officers for improvement on subjects connected with their duties. Purchases of hand-books, manuals, practical guides, and the like will be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising the government on special or important subjects. See code para. 848.

33. The government may sanction the purchase at the public expense of commentaries or annotations on acts of the legislature when it considers such purchase desirable in the interests of good administration. It will, however, be carefully considered in each case, whether such works should be purchased at the cost of the state, or whether they are not such as an officer should provide at his own expense in order to maintain his efficiency.

34. Directories and works of a cognate character can only be allowed under special circumstances, where there may be evident inconvenience to the public service if they are not at hand for reference.

35. Official publications issued in India, such as the postal guide, the civil lists, the codes of the financial or public works departments, the army lists, &c., are to be supplied only under instructions from the government. No payment will be required for books of this class.

36. Official publications* (other than parliamentary papers) published in England will be procured by the government when required for its own use and for the use of the officers subordinate to it by indents forwarded to the address of the assistant under-secretary of state for India; the revenues (imperial, provincial, or local) to which the cost is chargeable, and, if imperial, the head of account or grant to which it is debitable, being specified in the requisition.

* The following are not to be considered official publications :—
Acts of Parliament (except Mutiny Acts, which the secretary of state will supply).
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

37. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

38. Payment for books, newspapers, &c., procured from abroad will, by preference, be made in India, through either an agent or a bank, on bills drawn by the supplier. When this is not practicable, the remittance will be made invariably through the local accountant general and the examiner, who will be responsible for the purchase of the bills.

APPENDIX H.—RETURNS TO BE SUBMITTED BY OFFICERS OF THE DEPARTMENT.

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P. W. D. Code, Paras. 234, 907, 2058.

Section i.—Returns to be submitted by Executive Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.				
1	River diagrams.	G.O. No. 1885 of 25th July 1873.	S. E.	5th Jan.	
2	Report of the working of the navigation rules.	G.Os. Nos. 691 of 4th March 1873 and 662 of 27th February 1877.	S. E.	5th Jan.	
3	Approximate returns of irrigation.	G.O. No. 2628 of 29th September 1876	S. E.	1st Feb.	
4	Statement showing earnings & expenses of delta steamers.	Ch. Engr. In's. Memo. No. VII G. D. of 20th January 1882.	S. E.	15th March	
5	Statement showing the date of completion, earnings, &c., of departmental inspection boats.	G. O. No. 1096 of 16th April 1873 and G. O. No. 1749 of 7th July 1873.	S. E.	15th March	
6	Detailed statement of the establishment as it stood on the 1st April.	Para. 470.	Exr.	1st Apl.	With the salary bill for March. Form no. M 151.
7	Return of public military buildings.	Para. 1159 and G.O. No. 1934 W of 20th August 1885.	S. E.	1st Apl.	

A. G. = Accountant General.
Ch. Engr. = Chief Engineer, P. W. D.
Ch. Engr. In. = Chief Engineer for Irrigation.
Exr. = Examiner of P. W. Accounts.
Govt. = Government.
S. E. = Superintending Engineer.

Nos. 8—17.

Section i.—Executive Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*contd.*				
8	Statement of lands acquired by public servants.	G.O. No. 753 W of 20th March 1884 and G.O., No. 2688 W of 11th November 1885	S. E.	2nd Apl.	See note against S. E.'s return.
9	Report of ancient architectural remains.	G.O. No. 1060 of 3rd June 1857; Mis. No. 129 of 24th Feb. 1864	S. E.	2nd Apl.	
10	Statement of demands for incomplete major works.	Para. 1322—viii	S. E.	15th Apl.	
11	Demand for temporary establishment.	Para. 1322—viii.	S. E.	15th Apl.	
12	River charts.	Ch. Engr. In's. Memo. No. 75 T. J. of 6th November 1879.	S. E.	15th Apl.	
13	Abstract rainfall register.	Para. 324.	Ch. Engr. In. through S. E.	15th Apl.	Form no. M 93.
14	Statement of requirements for minor works, repairs and tools and plant.	Para. 1322.	S. E.	15th Apl.	
15	Report on the training of foreman mechanics.	G.O. No. 141 W of 17th January 1884.	S. E.	15th Apl.	To be submitted by the executive engineers, 1st and 2nd circles.
16	Return of 2nd class warrant officers and their families requiring passages to England.	G.O. No. 1184 W of 19th May 1885.	S. E.	30th Apl.	
17	Statements for the annual accounts:— A—Explaining lapses of budget grant. B—Of materials at site of works and of doubtful suspense balances. C—Of original works completed during the year.	Exr.'s Cir. No. 2 of 1886.	Exr.	1st May	

Section i.—Executive Engineers. Nos. **18—27.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to	To arrive on.	Remarks.
	Yearly—*contd.*				
18	Administration report with appendices, general branch.	Para. 263.	S. E.	7th May	
19	Administration report, irrigation, with register of anicuts and flood embankments.	Para. 263.	S. E.	7th May	
20	Estimate of stationery (Europe).	Fort St. George Gazette of 22nd July 1873, page 1199.	S. E.	20th May	
21	Estimate of the probable quantity and value of stores required from England.	Para. 1694 and Appx. G.	S. E.	1st June	The compiled returns for the presidency will be submitted by the superintendent, P. W. Stores, to the government, so as to arrive not later than the 15th July and the 1st August respectively.
22	Annual statement of expenditure on stores.	Para. 1694 and Appx. G.	S. E.	15th June	
23	Estimate of stationery (country.)	Fort St. George Gazette of 15th June 1866, page 1084.	S. E.	20th June	
24	Tracing of the cantonment plan showing all new buildings, &c., carried out, with list of all the new buildings and roads.	Paras. 1149-50.	Quarter master general through officer commanding	1st July	
25	Estimate of probable requirements for irrigation works.	Ch. Engr. In's. No. 194 of 1879.	S. E.	15th July	
26	Imperial, provincial & irrigation budget estimates.	G.O. No. 2808 W of 7th Dec. 1880.	S. E.	1st Sept.	
27	Return of floating plant.	G. O. No. 236 of 2nd February 1874.	S. E.	1st Sept.	

Nos. 28–38.

Section i.—Executive Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*contd.*				
28	Indent for stationery.	G. O. No. 237 W of 28th January 1881.	S. E.	1st Sept.	
29	Special report on the state of all temporary barrack buildings.	Para. 1154.	Ch. Engr. through S. E.	1st Oct.	
30	Application for modification of allotments, irrigation.	G. O. No. 786 I of 14th November 1881.	S. E.	15th Nov.	
31	List of officers who will attain the age of 55 during the year.	Para. 685.	S. E.	1st Dec.	
32	Extract from the register of public buildings.	Para. 975.	S. E.	20th Dec.	
	Half-yearly.				
33	Promotion recommendation rolls.	Paras. 58, 85.	S. E.	1st Jan., July.	Form no. M 185.
34	Return of machinery.	...	S. E.	2nd Apl., Oct.	
35	Statement of traffic on canals.	G. O. No. 538 I of 19th June 1885.	S. E.	8th Apl., Oct.	The causes of all important variations between the traffic of the half year, to which the statement relates, and the corresponding period of the previous year should be duly explained in the remarks column of the statement.
36	Balance return of tools and plant.	Para. 1675.	Exr.	1st May, Nov.	Forms nos. M 13 and M 13 A.
37	Stock register.	Para. 1850.	Exr.	1st May, Nov.	Form no. M 79.
38	Balance return of road metal.	Para. 1859.	Exr.	1st May, Nov.	Form no. M 13.

Section i.—Executive Engineers. Nos. **39—47.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Half-yearly—*concld.*				
39	Return of officers for vernacular examinations.	Para. 93.	S. E.	5th June, Dec.	
	Quarterly.				
40	Distribution return of officers and subordinates.	Ch. Engr's., Cir. No. 2362 of 17th October 1881.	S. E.	2nd Jan., Apl., July, Oct.	
41	Progress report of irrigation works.	Para. 304.	Collector.	10th Jan., Apl., July, Oct.	Form no. M 102.
42	List of unanswered references.	......	S. E.	10th Jan., Apl., July, Oct.	
43	Return of European non-commissioned officers and men of the royal engineers.	Ch. Engr's., Cir. No. 1714 of 18th Nov. 1876.	S. E.	15th Mar., June, Sept., Dec.	
44	Report on the military lines of communications.	Ch. Engr's., Cir. No. 34 of 20th Mar. 1872.	S. E.	25th Mar., June, Sept., Dec.	
45	Indent for printed forms.	Para. 853.	Exr.	On dates as fixed in the code for each division.	
	Monthly.				
46	Salary bill.	Para. 468.	Exr.	1st.	Form no. M 149.
47	Report of non-gazetted officers on leave.	Para. 470.	Exr.	1st.	To be attached to the salary bill. Form no. M 150.

Nos. 48–55.

Section i.—Executive Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Monthly—*contd.*				
48	Variation statement, showing changes in the return of second class warrant officers and their families requiring passage to England.	G. O. No. 1066 C, dated 17th June 1885.	S. E.	1st.	To be in the same form as the yearly return, but to contain nothing more than the altered figures in the several columns concerned. The remarks column should contain information as to the grounds on which the warrant officers, &c., require passage, whether on medical certificate or otherwise. Forms will be supplied gratis by the quarter-master-general's office on application.
49	Contingent bill.	Para. 827.	Exr. through S. E.	2nd.	Form no. M 155.
50	Movements of royal engineers in the P. W. D.	Para. 275.	S. E.	4th.	
51	Statement of transfers and leave.	Paras. 423, 558.	S. E.	5th.	Form no. M 97.
52	Return of sanctioned estimates.	Para. 321.	S. E.	5th.	Form no. M 88.
53	Statement of receipts and issues on account of the tanks of Chembrambakam, Red Hills and Cholaveram.	Ch. Engr., In's. No. 25 C. N., dated 5th April 1876.	Ch. Engr. In.	5th.	
54	Travelling allowance bill with journals.	Para. 532.	Exr. through S. E.	7th.	Forms nos. M 153 and M 152.
55	Application for letters of credit.	Para. 1580.	Exr.	10th.	Form no. M 78.

Section i.—Executive Engineers. Nos. **56—60.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Monthly—*concld.*				
56	Progress reports.	Paras. 298 *et seq.*	S. E. & President, local fund board.	10th.	Forms nos. M 90, M 91 and M 92.
57	River diagrams.	....	S. E.	15th.	
58	Divisional accounts.	Para. 1906.	Exr.	20th or such other date prescribed by the government.	
	Weekly.				
59	Dates of making over and receiving charge of an office, or of departure on, or return from, leave of any kind.	Paras. 423, 558.	S. E.	Monday	Form no. M 97.
	Occasional.				
60	Rise and fall in prices,—for modification of schedule of rates.	Ch. Engr.'s Cirs. Nos. 1619 C of 30th Aug. 1883, and 3317 C of 30th June 1886.	S. E.		

Section ii.—Returns to be submitted by Superintending Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.				
1	Annual report on Fort St. George.	G. O. No. 2659 W of 12th October 1882.	Officer comdg. eastern district.	1st Jan.	By the S. E., 1st circle.
2	Extract from the register of public buildings.	Para. 975.	Ch. Engr.	1st Jan.	
3	Return of lands and shares in registered companies, held by covenanted civil servants and military officers in civil employ.	G. Os. Nos. 753 W of 20th March 1884 and 591 W of 12th March 1885.	Ch. Engr.	15th Jan.	
4	River diagrams.	G. O. No. 1885 of 25th July 1873.	Ch. Engr. In.	15th Jan.	
5	Report of the working of the navigation rules.	G. Os. Nos. 691 of 4th March 1873, and 662 of 27th Feb. 1877.	Ch. Engr. In.	15th Jan.	
6	List of upper subordinates recommended for temporary engineerships.	G. O. No. 1401 W of 4th June 1884.	Ch. Engr.	1st Feb.	
7	Statement showing earnings and expenses of delta steamers.	Ch. Engr. In.'s Memo. No. VII, G. D. of 20th Jan. 1882.	Ch. Engr. In.	15th Feb.	
8	Approximate returns of irrigation.	G. O. No. 2628 of 29th Sept. 1876.	Ch. Engr. In.	1st Mar.	
9	Detailed statement of the establishment as it stood on the 1st April.	Para. 470.	Exr.	1st Apl.	With the salary bill for March.
10	Statement showing the date of completion, earnings, &c., of departmental inspection boats.	G. O. No. 1096 of 16th April 1873, and G. O. No. 1749 of 7th July 1873.	Ch. Engr. In.	1st Apl.	

Section ii.—Superintending Engineers. Nos. **11—18.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*contd.*				
11	Return of public military buildings.	Para. 1159 and G. O. No. 1934 W of 20th August 1885.	Ch. Engr.	1st Apl.	The quartermaster general will be furnished with a copy of the return simultaneously. *Vide* G.O. No. 2169 W of 16th Sept. 1885.
12	Statement of lands acquired by public servants.	G. Os. Nos. 753 W of 20th March 1884, and 2688 W dated 11th Nov. 1885.	Ch. Engr.	15th Apl.	The S. E. will maintain a complete register of lands held by members of the department serving in his circle. The annual statement prepared from this register will contain only cases which have not previously been reported to the government, with the addition of any modifications in cases previously reported.
13	Report of ancient architectural remains.	G. O. No. 1060 of 3rd June 1857; Mis. No. 129 of 24th Feb. 1864.	Ch. Engr.	15th Apl.	
14	Return of 2nd class warrant officers and their families requiring passages to England.	G. O. No. 1184 W of 19th May 1885.	Ch. Engr.	30th Apl.	
15	Reports on the training of foreman mechanics.	G. O. No. 141 W of 17th January 1884.	Govt.	1st May.	To be submitted by the superintending engineers, 1st and 2nd circles. For form, see G. O. No. 141 W of 17th Jany. 1884.
16	River charts.	Ch. Engr. In's. Memo. No. 75 T. J. of 6th Nov. 1879.	Ch. Engr. In.	1st May.	
17	Demand for temporary establishment	Para. 1322—viii.	Govt.	10th May.	
18	Statement of demands for incomplete major works.	Para. 1322—viii.	Govt.	10th May.	

Nos. 19—30.

Section ii.—Superintending Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*contd.*				
19	Statement of requirements for minor works, repairs and tools and plant.	Para. 1322.	Govt.	10th May	
20	Administration reports.	Para. 263.	Ch. Engrs.	31st May	
21	Estimate of stationery (Europe).	Fort St. George Gazette of 22nd July 1873, page 1199.	Ch. Engr.	1st June	
22	Estimate of the probable quantity and value of stores required from England.	Para. 1694 and appx. G.	Gl. Supt. P. W. Stores.	15th June	
23	Annual statement of expenditure on stores.	Para. 1694 and appx. G.	Gl. Supt. P. W. Stores.	1st July	
24	Estimate of stationery (country).	Fort St. George Gazette of 15th June 1866, page 1084.	Ch. Engr.	1st July	
25	Estimate of probable requirements of irrigation works.	Ch. Engr., In's. Memo. No. 194 of 1879.	Ch. Engr. In.	5th Aug.	
26	Return of floating plant.	G. O. No. 236 of 2nd Feb. 1874.	Ch. Engr. In.	15th Sept.	
27	Estimate of the probable receipts and expenditure in the P. W. D. during the following official year, for works the expenditure on which is met from provincial funds.	Ch. Engr., In's. Memo. No. 239 of 16th Sept. 1885.	Ch. Engr. In.	1st Oct.	
28	Budget estimate of irrigation works.	......	Ch. Engr. In.	1st Oct.	
29	Budget estimates, imperial and provincial.	G. O. No. 2808 W of 7th Dec. 1880.	Ch. Engr.	1st Oct.	
30	Indent for stationery.	G. O. No. 237 W of 28th Jan. 1881.	Ch. Engr.	1st Oct.	

Section ii.—Superintending Engineers. Nos. **31—39.**

No.	Name of Return.	Para. of Code or other order in which referred to.	For-warded to.	To arrive on.	Remarks.
	Yearly—*concld.*				
31	List showing the principal canals, irrigation channels, or tanks, constructed, are in course of construction, or sanctioned during the calendar year; with a map.	Ch. Engr.'s Cir. 38 G of 21st Nov. 1883; G.O. No. 3531 W of 8th Dec. 1883, and Ch. Engr.'s No. 23 G of 1st Oct. 1884.	Ch. Engr. In.	15th Nov.	
32	List of officers who will attain the age of 55 during the year.	Para. 685.	Exr.	15th Dec.	
33	Return of water supply to zemindaries and revenue therefrom.	G. O. No. 2199 of 29th July 1875; Ch. Engr.'s Memo. No. 46 K. S. of 1st June 1878.	Ch. Engr. In.	15th Dec.	
34	Abstract of irrigation register.	G. O. No. 1901 of 26th July 1876.	Ch. Engr. In.	After the annual settlement.	
	Half-yearly.				
35	List of unanswered references.	G. O. No. 879 of 6th June 1856; G. O. No. 144 of 23rd Sept. 1863.	Ch. Engrs.	15th Jan., July.	
36	Promotion recommendation rolls.	Paras. 58, 85.	Ch. Engr.	1st Feb., Aug.	
37	Statement of traffic on canals.	G. O. No. 538 I of 19th June 1885.	Ch. Engr. In.	23rd April, Oct.	
38	Return of machinery.	......	Supt., P. W. Stores.	30th Apl., Oct.	
39	Return of officers for vernacular examinations.	Para. 93.	Ch. Engr.	15th June, Dec.	

Nos. **40—50.**

Section ii.—Superintending Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Quarterly.				
40	Report on the military lines of communications.	Ch. Engr's. Cir. No. 34 of 20th March 1872	Quarter master general.	1st Jan., Apl., July, Oct.	
41	Distribution return of officers and subordinates.	Chief Engr.'s Cir. No. 2362 of 17th Oct. 1881.	Quarter master general.	5th Jan., Apl., July, Oct.	
42	Application for additions or modifications of allotments—irrigation.	Ch. Engr. In.'s Cir. Memo. No. 149 of 4th April 1884.	Ch. Engr. In.	15th Jan., May, 1st Oct., Dec.	
43	Return of European non-commissioned officers and men of the royal engineers.	Ch. Engr.'s Cir. No. 1714 of 18th Nov. 1876.	Ch. Engr.	25th March, June, Sep., Dec.	
44	Indent for printed forms.	Para. 853.	Exr.	On dates as fixed in the code for each circle.	
	Monthly.				
45	Variation statement, showing changes in the return of second-class warrant officers and their families requiring passage to England.	G. O. No. 1066 C of 17th June 1885.	Ch. Engr.	1st.	*Vide* instructions in remarks column against the same return to be submitted by Executive engineers.
46	Salary bill.	Para. 468.	Exr.	1st.	
47	Report of non-gazetted officers on leave.	Para. 470.	Exr.	1st.	With salary bill.
48	Contingent bill.	Para. 827.	Exr.	2nd.	
49	Return of re-allotments made by superintending engineer from the grants for minor works, repairs and tools and plant.	Para. 1322—vii.	Exr.	5th.	
50	Travelling allowance bill.	Para. 532.	Exr.	5th.	Journal to be sent through the chief engineer, see code para. 530.

Section ii.—Superintending Engineers. Nos. **51—60.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Monthly—*concld.*				
51	Movements of R. E. officers in the P. W. D.	Para. 275.	Ch. Engr.	6th.	
52	Statement of transfers and leave.	Paras. 423, 558.	Exr.	6th.	
53	Return of sanctioned estimates.	Para. 958.	Exr.	10th.	
54	Progress reports.	Para. 253.	Ch. Engrs.	20th.	
55	Return of water supplied to the municipality of Tuticorin.	G. O. No. 1590 of 15th June 1874.	Ch. Engr. In.	20th.	
56	River diagrams.	....	Ch. Engr. In.	20th.	
	Weekly.				
57	Dates of making over and receiving charge of an office, or of departure on, or return from, leave of any kind.	Paras. 423, 558.	Exr. through Ch. Engr.	Monday.	Form no. M 97.
	Occasional.				
58	Inspection notes of works.	Para. 260.	Ch. Engrs.	On tours of inspection.	
59	Special report on each engineer admitted into the department.	Para. 69.	Govt.	After the officer has served 2 years.	
60	Report on apprentice engineers.	Para. 81.	Govt. through Ch. Engr.	After the officer concerned has served six and twelve months.	

Nos. **61—63.**

Section ii.—Superintending Engineers.

No.	Name of Return.	Para. of Code or other order in which referred to	Forwarded to.	To arrive on.	Remarks.
	Occasional—*concld.*				
61	Report on probationary overseers.	Para. 115.	Ch. Engr.	On completion of the probationary service.	
62	Report on officers who have failed to pass the prescribed vernacular tests.	Para. 91.	Govt.		
63	Application for sanction for the continuance of temporary establishment.	Para. 184.	Ch. Engr.	Three months before expiry of the period for which sanctioned.	

Section iii.—Returns to be submitted by the Chief Engineer for Irrigation.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.				
1	Budget estimate of irrigation works.	Para. 1375.	Govt.	7th Jan.	
2	Return of lands, &c., held by covenanted civilians and military officers in civil employ.	G. O. No. 591 W dated 12th March 1885.	Govt.	15th Jan.	
3	Annual river diagrams.	G. O. No. 3790 of 30th Nov. 1869; G. O. No. 1885 of 25th July 1873.	Govt.	31st Jan.	
4	Annual report of the working of the navigation rules.	G. Os. Nos. 691 of 4th March 1873; and 662 of 27th Feb. 1877.	Govt.	31st Jan.	
5	Approximate returns of irrigation.	G. O. No. 2628 of 29th Sept. 1876.	Govt.	15th Mar.	
	Detailed statement of the establishment as it stood on 1st April.	Para. 470.	Exr.	1st Apl.	
7	Statement showing the date of completion, earnings, &c., of departmental inspection boats.	G. O. No. 1096 of 16th Apl. 1873; G. O. No. 1749 of 7th July 1873.	Govt.	15th Apl.	
8	Statement of incomplete works.	G. O. No. 361 of 7th Feb. 1865.	Govt.	15th May	
9	Progress report of capital expenditure on irrigation works not charged to revenue.	G. O. No. 388 I of 10th July 1879.	Govt.	7th June	
10	Estimate of stationery (Europe and country).		Supdt. of stationery.	23rd July.	

Section iii.—Chief Engineer for Irrigation.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*concld.*				
11	Statement of irrigation and rainfall.	G. O. No. 1647 W of 18th June 1879; G. O. No. 773 I of 29th Nov. 1880.	Govt.	25th Aug.	
12	Schedule of funds required for irrigation works.	Paras. 1393, 1426.	Govt.	1st Oct.	Form no. M 144A.
13	Return of floating plant of the whole presidency.	G. O. No. 236 of 2nd Feb. 1874.	Govt.	1st Oct.	
14	Six months' estimate of irrigation works	Para. 1375.	Govt.	25th Oct.	
15	Indent for stationery.	......	Ch.Engr.	1st Nov.	
16	Revenue report of irrigation works (Area and revenue).	G. O. No. 2472 of 8th Oct. 1873.	Govt.	8th Nov.	This report cannot be drawn up until revenue officers furnish the necessary information.
17	Administration report of irrigation works.	Para. 1553.	Govt.	23rd Nov.	
18	Written list showing the names of the several public works which have been constructed, are in course of construction, or have been sanctioned during the past year.	Para. 217.	Ch.Engr.	1st Dec.	
19	Abstract of irrigation registers.	G. O. No. 1901 of 26th July 1876.	Govt.	After the annual settlement.	
	Half-yearly.				
20	Statement of traffic on canals.	G. O. No. 171 I of 16th July 1871; G. O. No. 562 W 20th Feb. 1883; G. O. No. 716 I of 8th Aug. 1884.	Govt.	23rd May, Nov.	

Section iii.—Chief Engineer for Irrigation. Nos. **21—26.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Monthly.				
21	Salary bill.	Para. 468.	Exr.	1st.	
22	Contingent bill.	Para. 827.	Exr.	1st.	
23	Travelling allowance bill.	Para. 532.	Exr.	1st.	
24	Journal.	Para. 530.	Exr.	1st.	
25	Report of non-gazetted officers on leave.	Para. 470.	Exr.	1st.	With salary bill.
26	Acquittance rolls for salaries and travelling allowances.	....	E. E., Presidency.	Soon after payments are made.	

Section iv.—Returns to be submitted by the Joint Secretary to the Government, Railway Branch.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.				
1	Revised and preliminary budget estimates, railway branch.	Paras. 1428-29.	Govt. of India and Secy. of State.	15th Jan.	
2	Annual statement of land made over to railway companies.	G. O. No. 32 R. of 18th Aug. 1879.	Govt. of India and Secy. of State.	15th Mar.	
3	Form no. XXII accompanied with a review of the general financial operations of each railway.	G. O. No. 66 of 7th January 1870.	Govt. of India and Secy. of State.	31st Mar.	
4	Final issue of revised and budget estimates, railway branch.	Para. 1429.	Govt. of India and Secy. of State.	1st May.	10 copies to Simla, and 25 to Calcutta.
5	Administration report.	Para. 1553.	Govt. of India through secretary, P. W. D.	1st Aug.	
6	Return of casualties amongst European and East Indian servants on open lines.	G. O. No. 920 of 8th April 1874.	Govt. of India.	30th Sep.	
7	Return of servants of all races employed on open lines.	G. O. No. 920 of 8th April 1874.	Govt. of India.	30th Sep.	
8	Six months' estimate, guaranteed railways.	Para. 1433.	Govt. of India.	1st Nov.	

Section iv.—Joint Secretary to the Government, Railway Branch. Nos. 9—17.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.—*concld.*				
9	Written list showing the names of the several public works which have been constructed, are in course of construction, or have been sanctioned during the past year.	Para. 217.	Secy. to Govt., P. W. D.	1st Dec.	
10	Statement showing the strength and cost of the police employed on railways.	G. O. No. 655 of 8th Nov. 1880.	Govt. of India.	31st Dec.	
11	Report of progress made in training natives to serve as drivers.	G. O. No. 202 R of 7th March 1881.	Govt. of India.	31st Dec.	
	Half-yearly.				
12	Reports of heads of departments of the Madras railway.	G. O. No. 344 A of 24th March 1877.	Govt. of India.	1st Jan., July.	
13	Authorisations of establishment charges and maintenance estimates on each railway.	G. O. No. 3215 of 22nd Dec. 1871; G. O. No. 1365 of 31st May 1872.	Govt. of India.	15th Jan., July.	
14	List of surplus stores available for sale on railways.	G. O. No. 162 R of 22nd June 1877; G. O. No. 560 R of 19th June 1878; G. O. No. 1209 R of 29th Nov. 1878; G. O. No. 450 R of 26th May 1879.	Govt. of India.	31st Jan., July.	
15	Half-yearly revenue accounts with brief note thereon.	G. O. No. 689 R of 18th July 1878; G. O. No. 367 R of 18th May 1881.	Govt. of India & Secy. of State.	15th Mar., Sep.	
16	Note on the revenue accounts of each railway.	G. O. No. 1681 of 21st May 1869.	Govt. of India & Secy. of State.	15th Mar., Sep.	
17	Review of the revenue accounts of each railway.	G. O. No. 917 A. R of 23rd Sep. 1878.	Govt of India & Secy. of State.	15th Mar., Sep.	

Nos. 18–24. **Section iv.—Joint Secretary to the Government, Railway Branch.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Half-yearly—*concld.*				
18	Return showing outwards and inwards traffic at each station on the railway.	G. O. No. 2115 of 2nd Sep. 1870.	Govt. of India.	31st Mar., 30th Sept.	
	Quarterly.				
19	Quarterly progress reports on railways under construction.	G. O. No. 1558 of 29th June 1870.	Govt. of India.	30th Jan., April, July, Oct.	
20	Statement showing alterations and additions to line and works under certain specified heads.	G. O. No. 316 R of 15th August 1877.	Govt. of India.	30th Jan., April, July, Oct.	
21	Return of accidents.	G. O. No. 293 of 26th April 1878.	Govt. of India.	1st Feb., May, Aug., Nov.	See also G. of I circular no. VII Railway, dated 29th May 1886.
22	List of open capital sanctions in force under capital one each railway.	G. O. No. 1365 of 31st May 1872.	Govt. of India	1st Mar., June, Sep., Dec.	
	Monthly.				
23	Schedule of estimates whether debitable to capital or revenue sanctioned during each month by the government or consulting engineer.	G. O. No. 2300 of 10th Aug. 1874.	Govt. of India.	31st.	
	Weekly.				
24	Audited traffic returns of each railway.	....	Govt. of India.	Day on which received.	These returns are sent to India direct by railway companies.

Section v.—Returns to be submitted by the Joint Secretary to the Government, Irrigation Branch.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.				
1	Revised and preliminary budget estimates, irrigation branch.	Paras. 1428—29.	Govt. of India & Secy. of State.	15th Jan.	
2	Annual river diagrams.	G. O. No. 3790 of 30th November 1869; G. O. No. 1885 of 25th July 1873.	Govt. of India & Secy. of State.	31st Jan.	
3	Copies of the index to the proceedings of the Madras government, irrigation branch.	....	Govt. of India & Secy. of State.	1st Apl.	
4	Report showing cause of short outlay on grants.	G. O. No. 141 W of 13th January 1883.	Govt. of India.	30th Apl.	
5	Final issue of revised and budget estimates, irrigation branch.	Para. 1429.	Govt. of India & Secy. of State.	1st May	Ten copies to Simla, and 25 to Calcutta.
6	Progress report of capital expenditure on irrigation works not charged to revenue.	G. O. No. 388 I of 10th July 1879.	Govt. of India.	15th June	
7	Estimate of the probable quantity and value of stores required from England.	Para. 1683 and Appx. G.	Govt. of India.	1st Aug.	
8	Statement of irrigation and rainfall.	G. O. No. 1646 W of 18th June 1879; G. O. No. 773 I of 29th November 1880; G. O. No. 642 I of 22nd July 1885.	Govt. of India.	1st Sept.	
9	Financial results of irrigation operations.	Para. 1559.	Govt. of India.	15th Sept.	

Nos. 10—17. **Section v.—Joint Secretary to the Government, Irrigation Branch.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.—*concld.*				
10	Schedule of funds required for irrigation works.	Paras. 1393, 1426.	Govt. of India.	10th Oct.	
11	Six months' estimate of irrigation works.	Para. 1375.	Govt. of India.	1st Nov.	
12	Revenue returns of irrigation works, area and revenue.	G. O. No. 2472 of 8th Oct. 1873.	Govt. of India.	15th Nov.	This report has not as yet been prepared. Until the necessary information is furnished by revenue officers, the irrigation department will not be in a position to draw up the report. G. O. No. 199 I of 5th Feb. 1886.
13	Administration report of irrigation works.	G. O. No. 641 I of 16th Aug. 1882.	Govt. of India.	30th Nov.	
	Half-yearly.				
14	Statement of traffic on canals.	G. O. No. 171 I of 16th July 1877; G. O. No. 562 W of 20th Feby. 1883; G. O. No. 715 I of 8th Aug. 1884.	Govt. of India.	31st May, 30th Nov.	
15	Return of capital expenditure on irrigation works not charged to revenue.	G. O. No. 543 I of 23rd Aug. 1880.	Govt. of India.	5th Aug., Dec.	
	Quarterly.				
16	Progress report of grouping of irrigation works.	Govt. of India letter no. 159 A. I. of 30th March 1878.	Govt. of India.	27th Feb., May, Aug., Nov.	This return is not now submitted as no orders have been passed by the government on their letter no. 159 A. I. of 30th Mar. 1878.
	Monthly.				
17	Monthly appropriation return.	Para. 1927.	A. G.	20th.	

Section vi.—Returns to be submitted by the Chief Engineer and Secretary to the Government, P. W. D.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.				
1	Written list showing the names of the several public works which have been constructed, are in course of construction, or have been sanctioned during the past year.	Para. 217.	Surveyor general of India.	1st Jan.	To be compiled from returns, &c., submitted by the chief engineer for irrigation, consulting engineer for railways, and the board of revenue.
2	Promotion recommendation rolls of superior officers of the account branch.	Para. 137.	Govt. of India.	1st Jan.	
3	Indent for stores.	....	Govt. of India and Secy. of State.	7th Jan.	
4	Revised and preliminary budget estimates.	Paras. 1428-1429.	Govt. of India and Secy. of State.	15th Jan.	Provincial and local funds to financial dept. also.
5	Return of lands, &c. held by covenanted civilians and military officers in civil employ.	G. O. No. 591 W 12th March 1885.	Public department.	15th Jan.	
6	Statement showing the details of establishment employed under the government of Madras.	G. O. No. 551 W of 21st Feb. 1879; Despatch from Secy. of State, No. 12 of 14th April 1881.	Secy. of State.	31st Jan.	
7	Excluded local funds budget estimate.	Para. 1432.	Govt. of India and Secy. of State.	1st Feby.	

Nos. 8–18. **Section vi.—Chief Engineer and Secretary to the Government, P. W. D**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*contd.*				
8	Promotion recommendation rolls of upper subordinates for temporary engineerships.	G. O. No. 2502 W 6th Oct. 1883.	Govt. of India.	27th Feby.	
9	Copies of index to proceedings of the Madras government in the general and railway branches.	....	Govt. of India and Secy. of State.	1st April	
10	Annual return of public military buildings.	G. O. No. 1934, W of 29th August 1885.	Govt. of India.	1st April	Four copies.
11	Final issue of revised and budget estimates.	Para. 1429.	Govt. of India.	1st May	Ten copies to Simla, and 25 to Calcutta.
12	Return of 2nd class warrant officers & their families requiring passage to England.	G. O. No. 1184, of 19th May 1885.	Quarter master general.	15th May	
13	List of Europeans and East Indians in the P. W. D.	G. O. No. 2985 of 20th Oct. 1874.	Secy. of State through Govt. of India.	31st May	
14	Report on the training of Natives as foreman mechanics.	G. O. No. 141 W of 17th Jany. 1884.	Govt. of India & Secy. of State.	31st May	
15	Estimate of stationery (Europe).	Page 1199 of Fort St. George Gazette of 22nd July 1873.	Supdt. of stationery.	1st July	
16	Estimate of the probable quantity and value of stores required from England.	Para. 1683 and Appx. G.	Govt. of India.	1st Aug.	
17	Administration report.	Para. 1553.	Govt. of India.	1st Aug.	
18	Estimate of stationery (Country).	Page 1084 of Fort St. George Gazette of 15th June 1866.	Supdt. of stationery.	1st Aug.	

Section vi.—Chief Engineer and Secretary to the Government, P. W. D Nos. 19—29.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*concld.*				
19	Annual statement of expenditure on stores.	Para. 1683 and Appx. G.	Govt. of India.	31st Aug.	
20	Administration report.	....	Public dept.	15th Sept.	Departmental report.
21	Schedule of funds required for imperial works.	Paras. 1393, 1426.	Govt. of India.	10th Oct.	
22	Six months' estimate.	Para. 1433.	Govt. of India.	1st Nov.	
23	Indent for stationery	Page 373 of Fort St. George Gazette of 1st March 1864; G. O. No. 237 W of 28th Jan. 1881.	Supdt. of stationery.	1st Nov.	
	Half-yearly.				
24	Classified list and distribution return of establishment.	Para. 10.	Govt. of India & Secy. of State.	1st Jan., July.	Also issued to the Dept.
25	Promotion rolls of officers transferred from foreign lists.	Para. 85.	Govt. of India.	1st Jan., July.	
26	Return of officers for vernacular examinations.	Para. 93.	Secy. to the Board of Exrs.	31st Jan., July.	
	Quarterly.				
27	List of memorials withheld.	Para. 821, rule XII.	Govt. of India.	1st Jan., Apl., July, Oct.	
28	Statement of references from the government of India remaining unanswered at the end of the quarter.	G. O. No. 259 W, dated 30th January 1884.	Govt. of India.	15th Jan., Apl., July, Oct.	When there are no references awaiting answer it should be sent up blank.
29	List of officers whose absentee allowances are not wholly chargeable to Indian revenues.	Para. 2073.	Secy. of State.	30th Jan., Apl., July, Oct.	

Nos. 30—36. **Section vi.—Chief Engineer and Secretary to the Government, P. W. D.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Quarterly—*concld.*				
30	Return of European non-commissioned officers and men of the royal engineers.	....	Commdt. Queen's Own Sappers and Miners.	25th Mar., June, Sept., Dec.	
	Monthly.				
31	Variation statement, showing changes in the return of second class warrant officers, and their families requiring passage to England.	G. O. No. 1066C, dated 17th June 1885.	Quarter-master-general	1st.	*Vide* instructions in remarks column against the same return to be submitted by executive engineers.
32	Movements of royal engineers in the P. W. D.	Para. 275.	Adjutant genl.	15th.	
33	Volume of proceedings of the Madras government.	....	Govt. of India and Secy. of State.	15th.	
	Weekly.				
34	List of packets ...	....	Secy. of State.	Mail day	
	Occasional.				
35	Report of casualties among Europeans employed in the P. W. D.	Para. 799.	Secy. of State.	Whenever necessary.	
36	Statement showing how and where students of the R.I.E., college, who come out for training, have been engaged during period of training.	......	Govt. of India.	Submitted on completion of year of training of each batch of students.	

Section vii—Returns to be submitted by the Examiner of P. W. Accounts.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.				
1	List of officers who will attain the age of 55 years during the year.	Para. 685.	Govt.	1st Jan.	
2	Promotion recommendation roll of superior officers of the account branch.	Para. 137.	Govt.	1st Jan.	
3	Statement showing details of establishment under the government of Madras.	G. O. No. 551 W, dated 21st Feb. 1879.	Govt.	1st Jan.	
4	Revised and budget estimates of receipts and charges.	Para. 1386.	A. G.	15th Jan.	
5	Revised and budget estimates of receipts and charges in account current form.	......	A. G.	15th Jan.	
6	List of Europeans and Eurasians in the department.	G. O. No. 2985, dated 20th October 1874.	Govt., for transmission to the Secy. of State.	7th May	
7	Statement of approximate receipts and charges of the previous official year.	......	A. G.	1st June	
8	Estimate for European stationery.	......	Ch. Engr.	2nd June.	
9	Recoveries from May's and June's bills on account of family allotments.	A. G.'s Cir No. 18 of 1883.	A. G.	10th June, July.	

Nos. 10—18. **Section vii.—Examiner of Public Works Accounts.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*contd.*				
10	Statement of expenditure incurred by P. W. officers on works and repairs for the telegraph department.	Para. 2066.	Examiner of telegraph accounts.	1st July	Copy should be sent to the accountant general with the annual accounts.
11	Statement of expenditure incurred by public works officers on works and repairs for the postal department.	Para. 2066.	Director general of the post office of India.	1st July	Do.
12	Final account current and final provincial account current.	Para. 2060.	A. G.	15th July	
13	Statement of expenditure on stud buildings.	Para. 2066.	Supt., remount depôt, Madras presidency, & A. G.	15th July	
14	Statement of expenditure on churches and cemeteries.	Para. 2067.	A. G.	15th July	
15	Annual finance accounts, general and irrigation branches.	Para. 2060	A. G. and Govt.	1st Aug.	
16	Statement of receipts and charges on account of state expenditure on guaranteed railways.	......	A. G.	1st Aug.	
17	Account of state expenditure on guaranteed railways.	......	A. G.	1st Aug.	
18	Abstract comparative statements of grant and expenditure.	......	A. G.	1st Aug.	

Section vii.—Examiner of Public Works Accounts.

Nos. 19—30.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly.—*contd.*				
19	Abstract statement of receipts and expenditure for embodiment in the administration report of the presidency.	Para. 1558.	Govt., and A. G., Madras.	1st Aug.	
20	Certificate of audit of the outlay incurred on protective works.	Para. 2063.	A. G.	1st Aug.	
21	Irrigation annual administrative accounts.	Para. 2060.	A. G., and Govt.	15th Aug.	
22	Estimate for country stationery.	....	Ch. Engr.	1st Aug.	
23	Statements analysing the balances at debit and credit of the several suspense accounts.	Para. 2064.	A. G.	1st Aug.	With certificate of audit.
24	Statement showing outstandings between the civil and public works exchange accounts (Form A.)	A. G.'s circular No. 6 of 1883 and No. 20 of 1885.	A. G.	10th Sept.	
25	Statement showing the financial results of irrigation operations for and up to end of each year.	Para. 1559.	Govt. of India through Govt.	15th Sept.	
26	Indent for stationery.	....	Ch. Engr.	1st Oct.	
27	Account of individual productive public works, irrigation.	Government of India circular No. 46 A.I. of 1878.	A. G.	10th Oct.	
28	Establishment budget.	....	Govt.	16th Oct.	
29	Report on the efficiency of accountants.	Para. 156.	A. G.	31st Oct.	
30	Six months' estimate	Para. 1433.	A. G.	1st Nov.	

Nos. 31—37. **Section vii.—Examiner of Public Works Accounts.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Yearly—*concld.*				
31	Report of cases in which the excess of stock rates above the market rates is serious.	Para. 2069.	A. G.	20th Nov.	
32	Statement showing by divisions the whole of the surveying and mathematical instruments on the stock of the presidency.	Para. 1676.	Ch. Engr.	1st Dec.	
	Half-yearly.				
33	Classified list and distribution return.	Para. 11.	Govt.	1st Jan., July.	
34	Reports of inspections made of executive engineers' offices during the half-year.	Para. 368.	A. G.	1st Apl., Oct.	The yearly memorandum of divsions inspected and not inspected, required by para. 368, should be embodied in the report for the ending 31st March.
35	Classified list of account establishment.	Govt. of India circular No. 32 of 1879, A. G.'s no. 462 E, dated 28th May 1880.	A. G.	1st June, Dec.	
36	Return of capital outlay on irrigation works not charged to revenue for the half-year ending March / September.	Government of India circular No. 11, P. W., of 1880.	A.G. and Govt.	1st June, Dec.	
	Quarterly.				
37	List of officers whose absentee allowances are not wholly chargeable to Indian revenues.	Para. 2073.	Secy. of State through Govt.	1st Jan., Apl., July, Oct.	

Section vii.—Examiner of Public Works Accounts. Nos. **38—46.**

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to	To arrive on.	Remarks.
	Quarterly—*concld.*				
38	Quarterly statement showing the number of applications for pension or gratuity received and disposed of in the examiner's office.	Govt. of India, financial dept., No. 2770, dated 15th Sept. 1880, and P. C., section 130, rule 5.	Govt. of India, financial dept.	1st Jan., Apl., July, Oct.	
39	Statement of recoveries of deferred fees from students of the royal Indian engineering college, Cooper's Hill.	Para. 2057.	A. G.	20th Feb., May, Aug., Nov.	To accompany the accounts for March, June, Sept. and December.
40	Account of revenue and expenditure in the P.W.D., Madras.	G. O. financial dept., No. 468, dated 12th November 1870.	A. G., Madras.	20th Feb., May, Aug., Nov.	Prepared for the quarter and compared with the transactions of the corresponding period of the previous year.
41	Memorandum of cheques drawn by P. W. D. officers, but remaining unpaid on the last day of each quarter of the official year.	Para. 1951.	A. G.	21st Feb., May., Aug., Nov.	
42	Gradation list	....	Secy., Asylum Press.	25th March, June, Sept., Dec.	
	Monthly.				
43	Provincial statement of objectionable items.	Para. 1968.	Govt.	1st.	
44	Extract from provincial statement of objectionable items with an abstract.	Para. 1970.	A. G.	1st.	
45	Movements of royal engineers in the P. W. D.	Para. 275.	Ch. Engr.	6th.	
46	Appropriation return. (For local funds only).	Para. 1928.	A. G., Madras.	10th.	Forwarded for verification and return.

Nos. 47—51.

Section vii.—Examiner of Public Works Accounts.

No.	Name of Return.	Para. of Code or other order in which referred to.	Forwarded to.	To arrive on.	Remarks.
	Monthly.—*contd.*				
47	Statement of additions and reductions in the provincial grant.	Para. 1417.	A. G.	10th.	
48	Appropriation return, with statement of unauthorised appropriations.	Para. 1927.	A. G. through Govt.	20th.	
49	Certified list of subscriptions to service funds realised in the public works department—	Para. 2033.		20th.	
	(*a*) Madras military fund.		Examiner, military fund accounts, Madras.		
	(*b*) Bengal do.		Examiner, Bengal military fund, Calcutta.		
	(*c*) Bengal military orphan fund.		Examiner, Bengal military orphan fund.		
	(*d*) Bombay military fund.		Examiner, Bombay military fund.		
	(*e*) Bengal uncovenanted service family pension fund.		Secretary, uncovenanted service family pension fund, Calcutta.		
	(*f*) General family pension fund.		Secretary, general family pension fund, Calcutta.		
	(*g*) Indian service family pensions		Examiner, military fund accounts, Calcutta.		
50	Application for letters of credit.	Paras. 1580-81.	A. G., Madras.	20th.	
51	Return of grants, expenditure, unspent balances and approximate receipts of the public works department.	Para. 1407.	A. G., Madras, and A. G.,	20th.	

Section vii.—Examiner of Public Works Accounts. Nos. **52—58.**

No.	Name of Return.	Para. of Code or other order in which referred to.	For-warded to.	To arrive on.	Remarks.
	Monthly.—*concld.*				
52	Provincial monthly accounts with schedules, and certificate prescribed in A. G.'s cir. no. 13 of 1886.	Para. 2056.	A. G.	20th.	
53	Central adjusting account.	A. G.'s cir. No. 13 of 1886.	Comptroller general.	20th.	
54	Account with guaranteed railways.	A. G.'s cir. No. 13 of 1886.	Comptroller general.	20th.	
55	Return showing receipt and disposal of accounts in the office of the examiner.	Para. 2054.	A. G., and Govt.	21st.	
56	Exchange account current with civil department, with detailed schedules.	Para. 2025.	A. G., Madras.	22nd.	
57	Objection statement.	Para. 2031.	A. G., Madras.	30th.	
58	Statement of expenditure from and receipts realised on account of port fund.	......	Master attendant, Madras.	30th.	